Distr.
GENERAL

IDB.24/4
PBC.17/4

1 March 2001

ORIGINAL: ENGLISH

United Nations Industrial Development Organization

Industrial Development Board

Twenty-fourth session
Vienna, 19-22 June 2001

Programme and Budget Committee

Seventeenth session
Vienna, 2-4 May 2001
Item 8 of the provisional agenda

WORKING CAPITAL FUND FOR THE BIENNIUM 2002-2003

Proposals by the Director-General

Proposes the level and authorized purposes of the Working Capital Fund for the biennium 2002-2003, and reports on the status of the Fund as at 31 December 2000.

Introduction

1. In accordance with financial regulation 5.4(a), the Programme and Budget Committee should recommend to the Industrial Development Board the amount and purposes of the Working Capital Fund.

2. In the absence of an authority to borrow funds from external sources, the Working Capital Fund provides a vital source of cash to meet the Organization's financial commitments when there is insufficient income from assessed contributions due to delays or non-payments by Member States.

3. Financial regulation 5.4(b) stipulates that "the sources of moneys for the Fund shall be advances from Members, which shall be made in the proportion of the scale of assessments established by the Conference for the contributions of Members to the regular budget. The advances shall be carried to the credit of the respective Members who made the advances".

I. BIENNIUM 2000-2001

4. In its decision GC.8/Dec.14, the General Conference decided that the level of the Working Capital Fund for the biennium 2000-2001 should be $6,610,000 and that the authorized purposes of the Fund for the biennium should remain the same as those for the 1998-1999 biennium. The Conference also urged Member States to pay their outstanding assessed contributions as soon as possible to maintain the established level of the Working Capital Fund. The Director-General was authorized to advance from the Fund during the 2000-2001 biennium:

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V.01-81281E

Distr.: 15 March 2001

"(i) Such sums as might be necessary to finance budgetary appropriations pending the receipt of contributions; sums so advanced should be reimbursed as soon as receipts from contributions were available for that purpose;

(ii) Such sums as might be necessary to finance unforeseen and extraordinary expenses, excluding expenditures intended to compensate for any losses caused by fluctuation in exchange rates; for sums so advanced, the Director-General should make provision in the budget estimates for reimbursing the Working Capital Fund".

5. As at 31 December 2000, the status of the Fund was as follows:

Advances from Member States	$6,517,215
Unpaid advances	$92,785*
Working Capital Fund	$6,610,000

*In addition, $24,193 is due from a new Member State, South Africa, that joined during the year.

The Fund is fully replenished to the level of Member States' advances.

II. PROPOSALS FOR THE BIENNIUM 2002-2003

6. It is proposed that the current level of the Working Capital Fund of $6,610,000 and the authorized purposes of the Fund for 2002-2003 continue to be those established by the Conference in its decision GC.8/Dec.14.

7. The Director-General assumes that, for the 2002-2003 biennium, most Member States will continue to meet their obligations. However, unless there is a substantial reduction in the level of unpaid assessed contributions, the possibilities of keeping the Working Capital Fund replenished to its authorized level are limited. The continued replenishment of the Working Capital Fund is a priority of the Organization to ensure that prudent minimum levels of cash reserves are maintained. This would allow for the utilization of the Working Capital Fund in accordance with the approved purposes should the need arise.

III. ACTION REQUIRED OF THE COMMITTEE

8. The Committee may wish to recommend to the Industrial Development Board the adoption of the following draft decision:

"The Industrial Development Board:

(a) Takes note of document IDB.24/4-PBC.17/4;

(b) Recommends to the General Conference that the level of the Working Capital Fund and the authorized purposes of the Fund for the 2002-2003 biennium remain the same as for the 2000-2001 biennium;

(c) Urges Member States to pay their outstanding assessed contributions as soon as possible to minimize the need to withdraw sums to meet shortfalls in the payment of assessed contributions."

Distr.
GENERAL

IDB.24/5
PBC.17/5

16 March 2001

United Nations Industrial Development Organization

ORIGINAL: ENGLISH

Industrial Development Board

Twenty-fourth session
Vienna, 19-22 June 2001

Programme and Budget Committee

Seventeenth session
Vienna, 2-4 May 2001
Item 7 of the provisional agenda

SCALE OF ASSESSMENTS FOR APPORTIONMENT OF THE REGULAR BUDGET EXPENSES

Scale of assessments for the fiscal period 2002-2003

Note by the Secretariat

Provides draft scales of assessments for the fiscal period 2002-2003 for consideration by Member States.

I. SCALE OF ASSESSMENTS

1. The Programme and Budget Committee is required under Article 10.4 of the Constitution to prepare the draft scale of assessments for regular budget expenditures, for submission to the Board. In accordance with Article 15.1 of the Constitution of UNIDO, "regular budget expenditures shall be borne by the Members, as apportioned in accordance with a scale of assessment established by the Conference by a two-thirds majority of the Members present and voting, upon the recommendation of the Board adopted by a two-thirds majority of the Members present and voting, on the basis of a draft prepared by the Programme and Budget Committee."

2. Article 15.2 states that "the scale of assessments shall be based to the extent possible on the scale most recently employed by the United Nations. No Member shall be assessed more than twenty-five per cent of the regular budget of the Organization."

3. On 23 December 2000, the General Assembly adopted resolution 55/5 B-F containing a new United Nations scale of assessments for the three-year period 2001-2003, which establishes:

(a) A minimum assessment rate of 0.001 per cent;

(b) A maximum assessment rate for the least developed countries of 0.01 per cent;

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V.01-81313 (E)

Distr.: 21 March 2001

(c) A maximum assessment rate of 22 per cent.

4. In paragraph C.3 of the resolution, the General Assembly stressed that the reduction of the maximum assessment rate of 22 per cent "shall apply to the apportionment of the expenses of the United Nations and should have no automatic implication for the apportionment of the expenses of the specialized agencies or the International Atomic Energy Agency."

5. The maximum rate for the current biennium is 25 per cent, in accordance with the UNIDO Constitution (para. 2 above). However, the Permanent Representative of Japan to UNIDO made a formal request in a letter dated 8 March 2001 that "the UNIDO Secretariat should prepare a draft budget on the basis of a maximum assessment rate of 22%" in view of the United Nations General Assembly resolution referred to in paragraphs 3 and 4 above.

6. Taking into account the above facts, the Secretariat has prepared two draft scales of assessments for the fiscal period 2002-2003 based on the current biennium's maximum rate of 25 per cent and the new United Nations maximum rate of 22 per cent, adjusted to the membership of UNIDO, for consideration by Member States.

7. Adjustments to the scale to include any State that may become a Member between now and the closure of the ninth session of the General Conference in accordance with Articles 3, 24 and 25 of the Constitution will be communicated to the Conference.

8. The application of the assessment rates adopted by the General Assembly for the years 2002 and 2003 to the Member States of UNIDO results in total assessments of 74.547 per cent for 2002 and 74.58400 per cent for 2003, owing to differences in membership between the United Nations and UNIDO (see columns 1 and 2 of annex). To produce a scale of assessment that covers 100 per cent of regular budget expenditures of UNIDO, it is necessary to apply a mathematical coefficient to the United Nations rates for UNIDO Member States. The coefficient is not applied to the rates of United Nations Member States paying the minimum assessment of 0.001 per cent, and it ensures that the rate of least developed countries does not exceed 0.01 per cent as well as the maximum rate of any UNIDO Member State not exceeding 25 per cent or 22 per cent, respectively. The coefficient calculations are shown in the table below.

9. Columns 3-4 (25 per cent) and 5-6 (22 per cent) of the annex to the present note show the adjusted rates for the scale of assessments for the fiscal period 2002-2003 for States that were Members of UNIDO as of 28 February 2001, by applying the coefficients for 2002 and for 2003 as explained in paragraph 8 above. Column 7 shows assessment rates for the fiscal period 2000-2001, which have been included for comparison only. The coefficients under the maximum rates of 25 per cent and 22 per cent are:

		2002	2003
(a)	25%	1.3670424	1.3623148
(b)	22%	1.4217650	1.4168481

New Member States

10. In accordance with financial regulation 5.6, new Members shall be assessed for the year in which they become Members at rates to be determined by the Conference.

II. CURRENCY OF ASSESSMENTS

11. In accordance with General Conference decision GC.8/Dec.16, beginning with the fiscal period 2002-2003, a single currency system of assessment based on the euro for contributions to the regular budget is being introduced. In the same decision, the Conference also amended the concomitant Financial Regulations of UNIDO relating to the preparation of budgets, appropriation and assessment, collection of contributions and advances, and currency of accounts.

III. ACTION REQUIRED OF THE COMMITTEE

12. The Committee may wish to propose to the Industrial Development Board the adoption of the following draft decision:

"The Industrial Development Board:

"(a) Takes note of document IDB.24/5-PBC.17/5;

"(b) Recommends to the General Conference the establishment of a scale of assessments for the fiscal period 2002-2003 as contained in columns ... and ... of the annex to document IDB.24/5-PBC.17/5, on the understanding that new Members shall be assessed for the year in which they become Members on the basis of the United Nations scale of assessments;

"(c) Urges Member States to pay their assessed contributions for the 2002-2003 biennium in accordance with financial regulation 5.5 (b)."

Calculation of coefficient
(Percentage)

	United Nations rate of assessment		UNIDO rate of assessment, 2002-2003, based on	
	2002	2003	25%	22%
Total (169 Member States)	74.547	74.58400	100.000	100.000
UNIDO Member State with the highest assessment	-19.669	-19.51575	-25.000	-22.000
UNIDO Member States paying the minimum assessment (0.001 per cent x 36 States)	-0.036	-0.03600	-0.036	-0.036
Least developed countries	-0.020	-0.02000	-0.020	-0.020
Total for calculation of coefficient	54.822	55.01225	74.944	77.944
	25%	**22%**		
Coefficient for 2002:	74.944/54.822	or 77.944/54.822	1.3670424	1.4217650
Coefficient for 2003:	74.944/55.01225	or 77.944/55.01225	1.3623148	1.4168481

Annex

UNIDO SCALE OF ASSESSMENTS FOR 2002 and 2003

(Percentage)

Member State	UNITED NATIONS assessment rates 2002 [a] (1)	UNITED NATIONS assessment rates 2003 [a] (2)	UNIDO assessment rates based on maximum assessment rate of 25 per cent 2002 [b] (3)	UNIDO assessment rates based on maximum assessment rate of 25 per cent 2003 [b] (4)	UNIDO assessment rates based on maximum assessment rate of 22 per cent 2002 [b] (5)	UNIDO assessment rates based on maximum assessment rate of 22 per cent 2003 [b] (6)	UNIDO rates for 2000-2001 (7)
Afghanistan	0.007	0.00900	0.010	0.01000	0.010	0.01000	0.004
Albania	0.003	0.00300	0.004	0.00400	0.004	0.00400	0.004
Algeria	0.071	0.07000	0.097	0.09500	0.101	0.09900	0.127
Angola	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.015
Argentina	1.159	1.14900	1.584	1.56500	1.648	1.62800	1.629
Armenia	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.009
Austria	0.954	0.94700	1.304	1.29000	1.356	1.34200	1.392
Azerbaijan	0.004	0.00400	0.005	0.00500	0.006	0.00600	0.016
Bahamas	0.012	0.01200	0.016	0.01600	0.017	0.01700	0.022
Bahrain	0.018	0.01800	0.025	0.02500	0.026	0.02600	0.025
Bangladesh	0.010	0.01000	0.010	0.01000	0.010	0.01000	0.015
Barbados	0.009	0.00900	0.012	0.01200	0.013	0.01300	0.012
Belarus	0.019	0.01900	0.026	0.02600	0.027	0.02700	0.084
Belgium	1.138	1.12900	1.556	1.53900	1.617	1.60000	1.631
Belize	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Benin	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.003
Bhutan	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Bolivia	0.008	0.00800	0.011	0.01100	0.011	0.01100	0.010
Bosnia and Herzegovina	0.004	0.00400	0.005	0.00500	0.006	0.00600	0.007
Botswana	0.010	0.01000	0.014	0.01400	0.014	0.01400	0.015
Brazil	2.093	2.39000	2.861	3.25600	2.976	3.38600	2.173
Bulgaria	0.013	0.01300	0.018	0.01800	0.018	0.01800	0.016
Burkina Faso	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.003
Burundi	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Cambodia	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.001
Cameroon	0.009	0.00900	0.012	0.01200	0.013	0.01300	0.019
Cape Verde	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.003
Central African Republic	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Chad	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Chile	0.187	0.21200	0.256	0.28900	0.266	0.30000	0.201
China	1.545	1.53200	2.112	2.08700	2.196	2.17000	1.470
Colombia	0.171	0.20100	0.234	0.27400	0.243	0.28500	0.161
Comoros	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Congo	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.004
Costa Rica	0.020	0.02000	0.027	0.02700	0.028	0.02800	0.024
Côte d'Ivoire	0.009	0.00900	0.012	0.01200	0.013	0.01300	0.013
Croatia	0.039	0.03900	0.053	0.05300	0.055	0.05500	0.044
Cuba	0.030	0.03000	0.041	0.04100	0.043	0.04300	0.036
Cyprus	0.038	0.03800	0.052	0.05200	0.054	0.05400	0.050
Czech Republic	0.172	0.20300	0.235	0.27700	0.245	0.28800	0.158
Democratic People's Republic of Korea	0.009	0.00900	0.012	0.01200	0.013	0.01300	0.022
Democratic Republic of the Congo	0.004	0.00400	0.005	0.00500	0.006	0.00600	0.010
Denmark	0.755	0.74900	1.032	1.02100	1.073	1.06100	1.022
Djibouti	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Dominica	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Dominican Republic	0.023	0.02300	0.031	0.03100	0.033	0.03300	0.022
Ecuador	0.025	0.02500	0.034	0.03400	0.036	0.03500	0.030
Egypt	0.081	0.08100	0.111	0.11000	0.115	0.11500	0.096
El Salvador	0.018	0.01800	0.025	0.02500	0.026	0.02600	0.018
Equatorial Guinea	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Eritrea	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Ethiopia	0.004	0.00400	0.005	0.00500	0.006	0.00600	0.009
Fiji	0.004	0.00400	0.005	0.00500	0.006	0.00600	0.006
Finland	0.526	0.52200	0.719	0.71200	0.748	0.74000	0.802
France	6.516	6.36600	8.900	8.80900	9.264	9.15100	9.669
Gabon	0.014	0.01400	0.019	0.01900	0.020	0.02000	0.022
Gambia	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Georgia	0.005	0.00500	0.007	0.00700	0.007	0.00700	0.010

Member State	UNITED NATIONS assessment rates		UNIDO assessment rates based on maximum assessment rate of				UNIDO rates for 2000-2001
			25 per cent		22 per cent		
	2002 [a]	2003 [a]	2002 [b]	2003 [b]	2002 [b]	2003 [b]	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Germany	9.845	9.76900	13.459	13.30900	13.997	13.84100	14.562
Ghana	0.005	0.00500	0.007	0.00700	0.007	0.00700	0.010
Greece	0.543	0.53900	0.742	0.73400	0.772	0.76400	0.519
Grenada	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Guatemala	0.027	0.02700	0.037	0.03700	0.038	0.03800	0.027
Guinea	0.003	0.00300	0.004	0.00400	0.004	0.00400	0.004
Guinea-Bissau	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Guyana	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Haiti	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.003
Honduras	0.004	0.00500	0.005	0.00700	0.006	0.00700	0.004
Hungary	0.121	0.12000	0.165	0.16300	0.172	0.17000	0.177
India	0.344	0.34100	0.470	0.46500	0.489	0.48300	0.442
Indonesia	0.201	0.20000	0.275	0.27200	0.286	0.28300	0.278
Iran (Islamic Republic of)	0.236	0.27200	0.323	0.37100	0.336	0.38500	0.238
Iraq	0.102	0.13600	0.139	0.18500	0.145	0.19300	0.047
Ireland	0.297	0.29400	0.406	0.40100	0.422	0.41700	0.331
Israel	0.418	0.41500	0.571	0.56500	0.594	0.58800	0.517
Italy	5.104	5.06475	6.977	6.89927	7.256	7.17451	8.032
Jamaica	0.004	0.00400	0.005	0.00500	0.006	0.00600	0.009
Japan	19.669	19.51575	25.000	25.00000	22.000	22.00000	25.000
Jordan	0.008	0.00800	0.011	0.01100	0.011	0.01100	0.009
Kazakhstan	0.029	0.02800	0.040	0.03800	0.041	0.04000	0.071
Kenya	0.008	0.00800	0.011	0.01100	0.011	0.01100	0.010
Kuwait	0.148	0.14700	0.202	0.20000	0.210	0.20800	0.189
Kyrgyzstan	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.009
Lao People's Democratic Republic	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Lebanon	0.012	0.01200	0.016	0.01600	0.017	0.01700	0.024
Lesotho	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.003
Liberia	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.003
Libyan Arab Jamahiriya	0.067	0.06700	0.092	0.09100	0.095	0.09500	0.183
Lithuania	0.017	0.01700	0.023	0.02300	0.024	0.02400	0.022
Luxembourg	0.080	0.08000	0.109	0.10900	0.114	0.11300	0.101
Madagascar	0.003	0.00300	0.004	0.00400	0.004	0.00400	0.004
Malawi	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.003
Malaysia	0.237	0.23500	0.324	0.32000	0.337	0.33300	0.270
Maldives	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Mali	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.003
Malta	0.015	0.01500	0.021	0.02000	0.021	0.02100	0.021
Mauritania	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Mauritius	0.011	0.01100	0.015	0.01500	0.016	0.01600	0.013
Mexico	1.095	1.09600	1.497	1.47900	1.557	1.53900	1.470
Mongolia	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.003
Morocco	0.045	0.04400	0.062	0.06000	0.064	0.06200	0.061
Mozambique	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Myanmar	0.010	0.01000	0.010	0.01000	0.010	0.01000	0.012
Namibia	0.007	0.00700	0.010	0.01000	0.010	0.01000	0.010
Nepal	0.004	0.00400	0.005	0.00500	0.006	0.00600	0.006
Netherlands	1.751	1.73800	2.394	2.36800	2.489	2.46200	2.411
New Zealand	0.243	0.24100	0.332	0.32600	0.345	0.34100	0.327
Nicaragua	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Niger	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.003
Nigeria	0.056	0.06800	0.077	0.09300	0.080	0.09600	0.047
Norway	0.652	0.64600	0.891	0.88000	0.927	0.91500	0.901
Oman	0.062	0.06100	0.085	0.08300	0.088	0.08600	0.075
Pakistan	0.061	0.06100	0.083	0.08300	0.087	0.08600	0.087
Panama	0.018	0.01800	0.025	0.02500	0.026	0.02600	0.019
Papua New Guinea	0.006	0.00500	0.008	0.00800	0.009	0.00800	0.010
Paraguay	0.016	0.01600	0.022	0.02200	0.023	0.02300	0.021
Peru	0.119	0.11800	0.163	0.16100	0.169	0.16700	0.146
Philippines	0.101	0.10000	0.138	0.13600	0.144	0.14200	0.120
Poland	0.319	0.37800	0.436	0.51500	0.454	0.53600	0.290
Portugal	0.466	0.46200	0.637	0.62900	0.663	0.65500	0.637

Member State	UNITED NATIONS assessment rates 2002 [a] (1)	UNITED NATIONS assessment rates 2003 [a] (2)	UNIDO assessment rates based on maximum assessment rate of 25 per cent 2002 [b] (3)	UNIDO assessment rates based on maximum assessment rate of 25 per cent 2003 [b] (4)	UNIDO assessment rates based on maximum assessment rate of 22 per cent 2002 [b] (5)	UNIDO assessment rates based on maximum assessment rate of 22 per cent 2003 [b] (6)	UNIDO rates for 2000-2001 (7)
Qatar	0.034	0.03400	0.046	0.04600	0.048	0.04800	0.049
Republic of Korea	1.866	1.85100	2.551	2.52200	2.653	2.62300	1.486
Republic of Moldova	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.015
Romania	0.059	0.05800	0.081	0.07900	0.084	0.08200	0.083
Russian Federation	1.200	1.20000	1.640	1.63500	1.706	1.70000	1.591
Rwanda	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Saint Kitts and Nevis	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Saint Lucia	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.001
Saint Vincent and the Grenadines	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Sao Tome and Principe	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Saudi Arabia	0.559	0.55400	0.764	0.75500	0.795	0.78500	0.830
Senegal	0.005	0.00500	0.007	0.00700	0.007	0.00700	0.009
Seychelles	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.003
Sierra Leone	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Slovakia	0.043	0.04300	0.059	0.05900	0.061	0.06100	0.052
Slovenia	0.081	0.08100	0.111	0.11000	0.115	0.11500	0.090
Somalia	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
South Africa	0.411	0.40800	0.562	0.55600	0.584	0.57807	
Spain	2.539	2.51875	3.471	3.43107	3.610	3.56797	3.828
Sri Lanka	0.016	0.01600	0.022	0.02200	0.023	0.02300	0.018
Sudan	0.006	0.00600	0.008	0.00800	0.009	0.00900	0.010
Suriname	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.006
Swaziland	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.003
Sweden	1.035	1.02675	1.415	1.39866	1.471	1.45445	1.594
Switzerland	1.274	1.27400	1.742	1.73600	1.811	1.80500	1.795
Syrian Arab Republic	0.081	0.08000	0.111	0.10900	0.115	0.11300	0.095
Tajikistan	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.006
Thailand	0.254	0.29400	0.347	0.40100	0.361	0.41700	0.251
The former Yugoslav Republic of Macedonia	0.006	0.00600	0.008	0.00800	0.009	0.00900	0.006
Togo	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Tonga	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Trinidad and Tobago	0.016	0.01600	0.022	0.02200	0.023	0.02300	0.024
Tunisia	0.031	0.03000	0.042	0.04100	0.044	0.04300	0.041
Turkey	0.444	0.44000	0.607	0.59900	0.631	0.62300	0.650
Turkmenistan	0.003	0.00300	0.004	0.00400	0.004	0.00400	0.009
Uganda	0.005	0.00500	0.007	0.00700	0.007	0.00700	0.006
Ukraine	0.053	0.05300	0.072	0.07200	0.075	0.07500	0.281
United Arab Emirates	0.204	0.20200	0.279	0.27500	0.290	0.28600	0.263
United Kingdom of Great Britain and Northern Ireland	5.579	5.53600	7.627	7.54200	7.932	7.84300	7.522
United Republic of Tanzania	0.004	0.00400	0.005	0.00500	0.006	0.00600	0.004
Uruguay	0.081	0.08000	0.111	0.10900	0.115	0.11300	0.071
Uzbekistan	0.011	0.01100	0.015	0.01500	0.016	0.01600	0.037
Vanuatu	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Venezuela	0.210	0.20800	0.287	0.28300	0.299	0.29500	0.236
Viet Nam	0.013	0.01600	0.018	0.02200	0.018	0.02300	0.010
Yemen	0.007	0.00600	0.010	0.00800	0.010	0.00900	0.015
Yugoslavia	0.029	0.02000	0.027	0.02700	0.028	0.02800	0.036
Zambia	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.003
Zimbabwe	0.008	0.00800	0.011	0.01100	0.011	0.01100	0.013
Total	**74.547**	**74.58400**	**100.000**	**100.00000**	**100.000**	**100.00000**	**100.000**

[a] Based on General Assembly resolution 55/5 B-F

[b] The scales in columns (1 and 2) multiplied by the coefficient as shown below

	2002	2003
- 25 per cent	1.3670424 (column 3)	1.3623148 (column 4)
- 22 per cent	1.4217650 (column 5)	1.4168481 (column 6)

Coefficient is not applied to Member States with assessment rates of 0.001 per cent, LDCs whose rate may exceed 0.01 per cent, and Member State with 25 000 or 22 000 per cent, respectively

[c] Non-Member State of the United Nations that is a Member of UNIDO

Distr.
GENERAL

IDB.24/5*
PBC.17/5

16 March 2001

United Nations Industrial Development Organization

ORIGINAL: ENGLISH

Industrial Development Board

Twenty-fourth session
Vienna, 19-22 June 2001

Programme and Budget Committee

Seventeenth session
Vienna, 2-4 May 2001
Item 7 of the provisional agenda

SCALE OF ASSESSMENTS FOR APPORTIONMENT OF THE REGULAR BUDGET EXPENSES

Scale of assessments for the fiscal period 2002-2003

Note by the Secretariat

Provides draft scales of assessments for the fiscal period 2002-2003 for consideration by Member States.

I. SCALE OF ASSESSMENTS

1. The Programme and Budget Committee is required under Article 10.4 of the Constitution to prepare the draft scale of assessments for regular budget expenditures, for submission to the Board. In accordance with Article 15.1 of the Constitution of UNIDO, "regular budget expenditures shall be borne by the Members, as apportioned in accordance with a scale of assessment established by the Conference by a two-thirds majority of the Members present and voting, upon the recommendation of the Board adopted by a two-thirds majority of the Members present and voting, on the basis of a draft prepared by the Programme and Budget Committee."

2. Article 15.2 states that "the scale of assessments shall be based to the extent possible on the scale most recently employed by the United Nations. No Member shall be assessed more than twenty-five per cent of the regular budget of the Organization."

3. On 23 December 2000, the General Assembly adopted resolution 55/5 B-F containing a new United Nations scale of assessments for the three-year period 2001-2003, which establishes:

(a) A minimum assessment rate of 0.001 per cent;

(b) A maximum assessment rate for the least developed countries of 0.01 per cent;

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(c) A maximum assessment rate of 22 per cent.

4. In paragraph C.3 of the resolution, the General Assembly stressed that the reduction of the maximum assessment rate of 22 per cent "shall apply to the apportionment of the expenses of the United Nations and should have no automatic implication for the apportionment of the expenses of the specialized agencies or the International Atomic Energy Agency."

5. The maximum rate for the current biennium is 25 per cent, in accordance with the UNIDO Constitution (para. 2 above). However, the Permanent Representative of Japan to UNIDO made a formal request in a letter dated 8 March 2001 that "the UNIDO Secretariat should prepare a draft budget on the basis of a maximum assessment rate of 22%" in view of the United Nations General Assembly resolution referred to in paragraphs 3 and 4 above.

6. Taking into account the above facts, the Secretariat has prepared two draft scales of assessments for the fiscal period 2002-2003 based on the current biennium's maximum rate of 25 per cent and the new United Nations maximum rate of 22 per cent, adjusted to the membership of UNIDO, for consideration by Member States.

7. Adjustments to the scale to include any State that may become a Member between now and the closure of the ninth session of the General Conference in accordance with Articles 3, 24 and 25 of the Constitution will be communicated to the Conference.

8. The application of the assessment rates adopted by the General Assembly for the years 2002 and 2003 to the Member States of UNIDO results in total assessments of 74.547 per cent for 2002 and 74.58400 per cent for 2003, owing to differences in membership between the United Nations and UNIDO (see columns 1 and 2 of annex). To produce a scale of assessment that covers 100 per cent of regular budget expenditures of UNIDO, it is necessary to apply a mathematical coefficient to the United Nations rates for UNIDO Member States. The coefficient is not applied to the rates of United Nations Member States paying the minimum assessment of 0.001 per cent, and it ensures that the rate of least developed countries does not exceed 0.01 per cent as well as the maximum rate of any UNIDO Member State not exceeding 25 per cent or 22 per cent, respectively. The coefficient calculations are shown in the table below.

9. Columns 3-4 (25 per cent) and 5-6 (22 per cent) of the annex to the present note show the adjusted rates for the scale of assessments for the fiscal period 2002-2003 for States that were Members of UNIDO as of 28 February 2001, by applying the coefficients for 2002 and for 2003 as explained in paragraph 8 above. Column 7 shows assessment rates for the fiscal period 2000-2001, which have been included for comparison only. The coefficients under the maximum rates of 25 per cent and 22 per cent are:

		2002	2003
(a)	25%	1.3670424	1.3623148
(b)	22%	1.4217650	1.4168481

New Member States

10. In accordance with financial regulation 5.6, new Members shall be assessed for the year in which they become Members at rates to be determined by the Conference.

II. CURRENCY OF ASSESSMENTS

11. In accordance with General Conference decision GC.8/Dec.16, beginning with the fiscal period 2002-2003, a single currency system of assessment based on the euro for contributions to the regular budget is being introduced. In the same decision, the Conference also amended the concomitant Financial Regulations of UNIDO relating to the preparation of budgets, appropriation and assessment, collection of contributions and advances, and currency of accounts.

III. ACTION REQUIRED OF THE COMMITTEE

12. The Committee may wish to propose to the Industrial Development Board the adoption of the following draft decision:

"The Industrial Development Board:

"(a) Takes note of document IDB.24/5-PBC.17/5;

"(b) Recommends to the General Conference the establishment of a scale of assessments for the fiscal period 2002-2003 as contained in columns ... and ... of the annex to document IDB.24/5-PBC.17/5, on the understanding that new Members shall be assessed for the year in which they become Members on the basis of the United Nations scale of assessments;

"(c) Urges Member States to pay their assessed contributions for the 2002-2003 biennium in accordance with financial regulation 5.5 (b)."

Calculation of coefficient
(Percentage)

	United Nations rate of assessment		UNIDO rate of assessment, 2002-2003, based on	
	2002	2003	25%	22%
Total (169 Member States)	74.547	74.58400	100.000	100.000
UNIDO Member State with the highest assessment	-19.669	-19.51575	-25.000	-22.000
UNIDO Member States paying the minimum assessment (0.001 per cent x 36 States)	-0.036	-0.03600	-0.036	-0.036
Least developed countries	-0.020	-0.02000	-0.020	-0.020
Total for calculation of coefficient	54.822	55.01225	74.944	77.944

	25%	22%		
Coefficient for 2002	74.944/54.822	or 77.944/54.822	1.3670424	1.4217650
Coefficient for 2003	74.944/55.01225	or 77.944/55.01225	1.3623148	1.4168481

Annex

UNIDO SCALE OF ASSESSMENTS FOR 2002 and 2003

(Percentage)

Member State	UNITED NATIONS assessment rates 2002 [a] (1)	UNITED NATIONS assessment rates 2003 [a] (2)	UNIDO assessment rates based on maximum assessment rate of 25 per cent 2002 [a] (3)	UNIDO assessment rates based on maximum assessment rate of 25 per cent 2003 [a] (4)	UNIDO assessment rates based on maximum assessment rate of 22 per cent 2002 [a] (5)	UNIDO assessment rates based on maximum assessment rate of 22 per cent 2003 [a] (6)	UNIDO rates for 2000-2001 (7)
Afghanistan	0.007	0.00900	0.010	0.01000	0.010	0.01000	0.004
Albania	0.003	0.00300	0.004	0.00400	0.004	0.00400	0.004
Algeria	0.071	0.07000	0.097	0.09500	0.101	0.09900	0.127
Angola	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.015
Argentina	1.159	1.14900	1.584	1.56500	1.648	1.62800	1.629
Armenia	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.009
Austria	0.954	0.94700	1.304	1.29000	1.356	1.34200	1.392
Azerbaijan	0.004	0.00400	0.005	0.00500	0.006	0.00600	0.016
Bahamas	0.012	0.01200	0.016	0.01600	0.017	0.01700	0.022
Bahrain	0.018	0.01800	0.025	0.02500	0.026	0.02600	0.025
Bangladesh	0.010	0.01000	0.010	0.01000	0.010	0.01000	0.015
Barbados	0.009	0.00900	0.012	0.01200	0.013	0.01300	0.012
Belarus	0.019	0.01900	0.026	0.02600	0.027	0.02700	0.084
Belgium	1.138	1.12900	1.556	1.53900	1.617	1.60000	1.631
Belize	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Benin	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.003
Bhutan	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Bolivia	0.008	0.00800	0.011	0.01100	0.011	0.01100	0.010
Bosnia and Herzegovina	0.004	0.00400	0.005	0.00500	0.006	0.00600	0.007
Botswana	0.010	0.01000	0.014	0.01400	0.014	0.01400	0.015
Brazil	2.093	2.39000	2.861	3.25600	2.976	3.38600	2.173
Bulgaria	0.013	0.01300	0.018	0.01800	0.018	0.01800	0.016
Burkina Faso	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.003
Burundi	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Cambodia	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.001
Cameroon	0.009	0.00900	0.012	0.01200	0.013	0.01300	0.019
Cape Verde	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.003
Central African Republic	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Chad	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Chile	0.187	0.21200	0.256	0.28900	0.266	0.30000	0.201
China	1.545	1.53200	2.112	2.08700	2.196	2.17000	1.470
Colombia	0.171	0.20100	0.234	0.27400	0.243	0.28500	0.161
Comoros	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Congo	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.004
Costa Rica	0.020	0.02000	0.027	0.02700	0.028	0.02800	0.024
Côte d'Ivoire	0.009	0.00900	0.012	0.01200	0.013	0.01300	0.013
Croatia	0.039	0.03900	0.053	0.05300	0.055	0.05500	0.044
Cuba	0.030	0.03000	0.041	0.04100	0.043	0.04300	0.036
Cyprus	0.038	0.03800	0.052	0.05200	0.054	0.05400	0.050
Czech Republic	0.172	0.20300	0.235	0.27700	0.245	0.28800	0.158
Democratic People's Republic of Korea	0.009	0.00900	0.012	0.01200	0.013	0.01300	0.022
Democratic Republic of the Congo	0.004	0.00400	0.005	0.00500	0.006	0.00600	0.010
Denmark	0.755	0.74900	1.032	1.02100	1.073	1.06100	1.022
Djibouti	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Dominica	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Dominican Republic	0.023	0.02300	0.031	0.03100	0.033	0.03300	0.022
Ecuador	0.025	0.02500	0.034	0.03400	0.036	0.03500	0.030
Egypt	0.081	0.08100	0.111	0.11000	0.115	0.11500	0.096
El Salvador	0.018	0.01800	0.025	0.02500	0.026	0.02600	0.018
Equatorial Guinea	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Eritrea	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Ethiopia	0.004	0.00400	0.005	0.00500	0.006	0.00600	0.009
Fiji	0.004	0.00400	0.005	0.00500	0.006	0.00600	0.006
Finland	0.526	0.52200	0.719	0.71200	0.748	0.74000	0.802
France	6.516	6.46600	8.908	8.80900	9.264	9.16100	9.669
Gabon	0.014	0.01400	0.019	0.01900	0.020	0.02000	0.022
Gambia	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Georgia	0.005	0.00500	0.007	0.00700	0.007	0.00700	0.010

Member State	UNITED NATIONS assessment rates		UNIDO assessment rates based on maximum assessment rate of 25 per cent		22 per cent		UNIDO rates for 2000-2001
	2002 [a]	2003 [a]	2002 [a]	2003 [a]	2002 [a]	2003 [a]	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Germany	9.845	9.76900	13.459	13.30900	13.997	13.84100	14.562
Ghana	0.005	0.00500	0.007	0.00700	0.007	0.00700	0.010
Greece	0.543	0.53900	0.742	0.73400	0.772	0.76400	0.519
Grenada	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Guatemala	0.027	0.02700	0.037	0.03700	0.038	0.03800	0.027
Guinea	0.003	0.00300	0.004	0.00400	0.004	0.00400	0.004
Guinea-Bissau	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Guyana	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Haiti	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.003
Honduras	0.004	0.00500	0.005	0.00700	0.006	0.00700	0.004
Hungary	0.121	0.12000	0.165	0.16300	0.172	0.17000	0.177
India	0.344	0.34100	0.470	0.46500	0.489	0.48300	0.442
Indonesia	0.201	0.20000	0.275	0.27200	0.286	0.28300	0.278
Iran (Islamic Republic of)	0.236	0.27200	0.323	0.37100	0.336	0.38500	0.238
Iraq	0.102	0.13600	0.139	0.18500	0.145	0.19300	0.047
Ireland	0.297	0.29400	0.406	0.40100	0.422	0.41700	0.331
Israel	0.418	0.41500	0.571	0.56500	0.594	0.58800	0.517
Italy	5.104	5.06475	6.977	6.89927	7.256	7.17451	8.032
Jamaica	0.004	0.00400	0.005	0.00500	0.006	0.00600	0.009
Japan	19.669	19.51575	25.000	25.00000	22.000	22.00000	25.000
Jordan	0.008	0.00800	0.011	0.01100	0.011	0.01100	0.009
Kazakhstan	0.029	0.02800	0.040	0.03800	0.041	0.04000	0.071
Kenya	0.008	0.00800	0.011	0.01100	0.011	0.01100	0.010
Kuwait	0.148	0.14700	0.202	0.20000	0.210	0.20800	0.189
Kyrgyzstan	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.009
Lao People's Democratic Republic	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Lebanon	0.012	0.01200	0.016	0.01600	0.017	0.01700	0.024
Lesotho	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.003
Liberia	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.003
Libyan Arab Jamahiriya	0.067	0.06700	0.092	0.09100	0.095	0.09500	0.183
Lithuania	0.017	0.01700	0.023	0.02300	0.024	0.02400	0.022
Luxembourg	0.080	0.08000	0.109	0.10900	0.114	0.11300	0.101
Madagascar	0.003	0.00300	0.004	0.00400	0.004	0.00400	0.004
Malawi	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.003
Malaysia	0.237	0.23500	0.324	0.32000	0.337	0.33300	0.270
Maldives	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Mali	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.003
Malta	0.015	0.01500	0.021	0.02000	0.021	0.02100	0.021
Mauritania	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Mauritius	0.011	0.01100	0.015	0.01500	0.016	0.01600	0.013
Mexico	1.095	1.08600	1.497	1.47900	1.557	1.53900	1.470
Mongolia	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.003
Morocco	0.045	0.04400	0.062	0.06000	0.064	0.06200	0.061
Mozambique	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Myanmar	0.010	0.01000	0.010	0.01000	0.010	0.01000	0.012
Namibia	0.007	0.00700	0.010	0.01000	0.010	0.01000	0.010
Nepal	0.004	0.00400	0.005	0.00500	0.006	0.00600	0.006
Netherlands	1.751	1.73800	2.394	2.368[illegible]	2.489	2.46200	2.411
New Zealand	0.243	0.24100	0.332	0.328[illegible]	0.345	0.34100	0.327
Nicaragua	0.001	0.00100	0.001	0.00[illegible]	0.001	0.00100	0.001
Niger	0.001	0.00100	0.001	0.00[illegible]	0.001	0.00100	0.003
Nigeria	0.056	0.06800	0.077	0.09300	0.080	0.09600	0.047
Norway	0.652	0.64600	0.891	0.85000	0.927	0.91500	0.901
Oman	0.062	0.06100	0.085	0.08300	0.088	0.08600	0.075
Pakistan	0.061	0.06100	0.083	0.08300	0.087	0.08600	0.087
Panama	0.018	0.01800	0.025	0.02500	0.026	0.02600	0.019
Papua New Guinea	0.006	0.00600	0.008	0.00800	0.009	0.00900	0.010
Paraguay	0.016	0.01600	0.022	0.02200	0.023	0.02300	0.021
Peru	0.119	0.11800	0.163	0.16100	0.169	0.16700	0.146
Philippines	0.101	0.10000	0.138	0.13600	0.144	0.14200	0.120
Poland	0.319	0.37800	0.436	0.51500	0.454	0.53600	0.290
Portugal	0.466	0.46200	0.637	0.62900	0.663	0.65500	0.637

Member State	UNITED NATIONS assessment rates 2002 [a] (1)	UNITED NATIONS assessment rates 2003 [a] (2)	UNIDO assessment rates based on maximum assessment rate of 25 per cent 2002 [b] (3)	UNIDO assessment rates based on maximum assessment rate of 25 per cent 2003 [b] (4)	UNIDO assessment rates based on maximum assessment rate of 22 per cent 2002 [b] (5)	UNIDO assessment rates based on maximum assessment rate of 22 per cent 2003 [b] (6)	UNIDO rates for 2000-2001 (7)
Qatar	0.034	0.03400	0.046	0.04600	0.048	0.04800	0.049
Republic of Korea	1.866	1.85100	2.551	2.52200	2.653	2.62300	1.486
Republic of Moldova	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.015
Romania	0.059	0.05800	0.081	0.07900	0.084	0.08200	0.083
Russian Federation	1.200	1.20000	1.640	1.63500	1.706	1.70000	1.591
Rwanda	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Saint Kitts and Nevis	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Saint Lucia	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.001
Saint Vincent and the Grenadines	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Sao Tome and Principe	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Saudi Arabia	0.559	0.55400	0.764	0.75500	0.795	0.78500	0.830
Senegal	0.005	0.00500	0.007	0.00700	0.007	0.00700	0.009
Seychelles	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.003
Sierra Leone	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Slovakia	0.043	0.04300	0.059	0.05900	0.061	0.06100	0.052
Slovenia	0.081	0.08100	0.111	0.11000	0.115	0.11500	0.090
Somalia	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
South Africa	0.411	0.40800	0.562	0.55600	0.584	0.57807	
Spain	2.539	2.51875	3.471	3.43107	3.610	3.56797	3.828
Sri Lanka	0.016	0.01600	0.022	0.02200	0.023	0.02300	0.018
Sudan	0.006	0.00600	0.008	0.00800	0.009	0.00900	0.010
Suriname	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.006
Swaziland	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.003
Sweden	1.035	1.02675	1.415	1.39866	1.471	1.45445	1.594
Switzerland [c]	1.274	1.27400	1.742	1.73600	1.811	1.80500	1.795
Syrian Arab Republic	0.081	0.08000	0.111	0.10900	0.115	0.11300	0.095
Tajikistan	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.006
Thailand	0.254	0.29400	0.347	0.40100	0.361	0.41700	0.251
The former Yugoslav Republic of Macedonia	0.006	0.00600	0.008	0.00800	0.009	0.00900	0.006
Togo	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Tonga	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Trinidad and Tobago	0.016	0.01600	0.022	0.02200	0.023	0.02300	0.024
Tunisia	0.031	0.03000	0.042	0.04100	0.044	0.04300	0.041
Turkey	0.444	0.44000	0.607	0.59900	0.631	0.62300	0.650
Turkmenistan	0.003	0.00300	0.004	0.00400	0.004	0.00400	0.009
Uganda	0.005	0.00500	0.007	0.00700	0.007	0.00700	0.006
Ukraine	0.053	0.05300	0.072	0.07200	0.075	0.07500	0.281
United Arab Emirates	0.204	0.20200	0.279	0.27500	0.290	0.28600	0.263
United Kingdom of Great Britain and Northern Ireland	5.579	5.53600	7.627	7.54200	7.932	7.84300	7.522
United Republic of Tanzania	0.004	0.00400	0.005	0.00500	0.006	0.00600	0.004
Uruguay	0.081	0.08000	0.111	0.10900	0.115	0.11300	0.071
Uzbekistan	0.011	0.01100	0.015	0.01500	0.016	0.01600	0.037
Vanuatu	0.001	0.00100	0.001	0.00100	0.001	0.00100	0.001
Venezuela	0.210	0.20800	0.287	0.28300	0.299	0.29500	0.236
Viet Nam	0.013	0.01600	0.018	0.02200	0.018	0.02300	0.010
Yemen	0.007	0.00600	0.010	0.00800	0.010	0.00900	0.015
Yugoslavia	0.020	0.02000	0.027	0.02700	0.028	0.02800	0.038
Zambia	0.002	0.00200	0.003	0.00300	0.003	0.00300	0.003
Zimbabwe	0.008	0.00800	0.011	0.01100	0.011	0.01100	0.013
Total	**74.547**	**74.58400**	**100.000**	**100.00000**	**100.000**	**100.00000**	**100.000**

[a] Based on General Assembly resolution 55/5 B-F.

[b] The scales in columns (1 and 2) multiplied by the coefficient as shown below:

	2002	2003
- 25 per cent	1.3670424 (column 3)	1.3623148 (column 4)
- 22 per cent	1.4217650 (column 5)	1.4168481 (column 6)

Coefficient is not applied to Member States with assessment rates of 0.001 per cent; LDCs whose rate may exceed 0.01 per cent; and Member State with 25.000 or 22.000 per cent, respectively.

[c] Non-Member State of the United Nations that is a Member of UNIDO.

Distr.
GENERAL

IDB.24/6
PBC.17/6
14 March 2001

ORIGINAL: ENGLISH

United Nations Industrial Development Organization

Industrial Development Board

Twenty-fourth session
Vienna, 19-22 June 2001

Programme and Budget Committee

Seventeenth session
Vienna, 2-4 May 2001
Item 4 of the provisional agenda

INTERIM FINANCIAL PERFORMANCE REPORT AND PROGRAMME PERFORMANCE REPORT FOR THE BIENNIUM 2000-2001

interim financial performance report for the biennium 2000-2001

Submitted by the Director-General

Itemizes the utilization of financial resources during the period 1 January–31 December 2000 in accordance with Programme and Budget Committee conclusion 1987/19.

For reasons of economy, this document has been printed in a limited number. Delegates are kindly requested to bring their copies of documents to meetings.

V.01-81667 (E)

Distr.: 5 April 2001

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Introduction

1. In its conclusion 1987/19, paragraph (j), the Programme and Budget Committee requested the Director-General to submit each year to the Industrial Development Board through the Committee a clear and detailed financial performance report itemizing the utilization of financial resources.

2. The present interim financial report covers the period 1 January-31 December 2000 and is based on the appropriations contained in the programme and budgets, 2000-2001, as adopted by the General Conference at its eighth session (decision GC.8/Dec.17).

I. FINANCIAL STATEMENTS FOR THE 12-MONTH PERIOD OF THE BIENNIUM 2000-2001 ENDED 31 DECEMBER 2000

Certification of financial statements

Director-General's responsibility

The Director-General of the United Nations Industrial Development Organization is responsible for the preparation and integrity of the financial statements. These statements have been prepared in accordance with the common accounting standards of the United Nations organizations and necessarily include some amounts that are based on management's best estimates and judgement. Financial information used elsewhere is consistent with that in the financial statements. Management considers that the statements present fairly the financial position of the Organization and of funds held in trust by it, the results of their operations and the changes in their financial position.

To fulfil its responsibility, the Organization maintains systems of internal accounting controls, policies and procedures to ensure the reliability of financial information and the safeguarding of assets. The internal control systems and financial records are subject to reviews by the Office of Internal Oversight and the External Auditor during their respective audits.

The following appended financial statements, comprising statements I to IV, relevant schedules and supporting notes, were properly prepared in accordance with Article X of the Financial Regulations of UNIDO and the United Nations Common Accounting Standards and are hereby approved.

Carlos A. Magariños
Director-General

Saburo Takizawa
Controller
Financial Performance Control Branch

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES

for the biennium 2000-2001 as at 31 December 2000

(In thousands of United States dollars)

Statement I

Heading	General Fund and Working Capital Fund *(Note or schedule no.)*		Other headquarters funds *(Note or schedule no.)*		Technical cooperation *(Note or schedule no.)*		Eliminations	Total 2000	Total 1998
INCOME									
Assessed contributions	59,950.3	*2(a)*						59,950.3	66,479.7
Voluntary contributions	414.3		65.0		55,717.2			56,196.5	74,161.8
Other income									
Revenue-producing activities	70.4	*2(b)*						70.4	53.4
Funds received under inter-organization arrangements					10,711.6			10,711.6	19,859.0
Jointly-financed activities	10,201.2							10,201.2	11,748.9
Income for services rendered	89.6		9,103.3					9,192.9	11,458.9
Interest income	670.0		197.7		2,068.9			2,936.6	8,134.7
Currency exchange adjustments	(2,077.6)	*2(c)*			(1,942.0)			(4,019.6)	1,105.7
Miscellaneous	346.1		18.5		(6.8)			357.8	677.2
TOTAL INCOME	69,664.3		9,384.5		66,548.9			145,597.7	193,679.3
EXPENDITURE									
Salaries and common staff costs	42,240.3		8,075.1		27,395.8		1,138.7	78,849.9	88,833.8
Contractual services	183.6		204.8		21,816.9		18.2	22,223.5	29,289.1
Operational expenses	9,982.0		695.6		2,623.6		164.1	13,465.3	14,170.6
Acquisitions	86.4				11,839.2		358.4	12,284.0	15,059.2
Fellowships					4,760.2		224.2	4,984.4	5,472.0
Technical cooperation and IDDA	1,903.6						(1,903.6)		
Programme support costs			28.7		8,436.0			8,464.7	9,936.5
Other expenditure	7,332.6		22.3				110.0	7,464.9	8,616.0
TOTAL EXPENDITURE	61,728.5		9,026.5		76,871.7			147,626.7	171,377.2
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	7,935.8		358.0		(10,322.8)			(2,029.0)	22,302.1
Prior biennium adjustments	(659.8)	*2(d)*						(659.8)	2,124.5
Savings on or cancellation of obligations from prior biennium	3,348.5	*2(e)*	418.4					3,766.9	1,998.6
Provision for delays in the collection of contributions	(8,553.7)							(8,553.7)	(5,737.0)
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	2,070.8		776.4	*3(b)*	(10,322.8)			(7,475.6)	20,688.2
Transfers to reserves	277.3				113.9	*4(b)*		391.2	143.1
Transfers from reserves	(371.9)	*2(m)*						(371.9)	(10,027.6)
Credits to Member States	(5,880.1)							(5,880.1)	(152.6)
Reserves and fund balances, beginning of biennium	14,461.0		2,049.1		114,369.6			130,879.7	87,727.2
RESERVES AND FUND BALANCES, END OF 2000	10,557.1		2,825.5		104,160.7			117,543.3	98,378.3

STATEMENT OF ASSETS, LIABILITIES, AND RESERVES AND FUND BALANCES
as at 31 December 2000
(In thousands of United States dollars)

Heading	General Fund and Working Capital Fund (Note or schedule no.)		Other headquarters funds (Note or schedule no.)		Technical cooperation (Note or schedule no.)		Eliminations	Total 2000	Total 1998
ASSETS									
Cash and term deposits	13,698.2		3,013.2		143,678.4	4(c)		160,389.8	171,257.4
Investments									
Accounts receivable									
Assessed contributions receivable from Member States	104,711.3	2.1						104,711.3	105,410.3
Voluntary contributions receivable									48,562.0
Other contributions receivable	117.0	2.2			751.1			868.1	4,282.5
Provision for delays in the collection of contributions	(94,956.0)	2(l)						(94,956.0)	(105,711.5)
Interfund balances			541.3		4,551.4			5,092.7	2,169.2
Other	4,921.1	2(f)	100.8		2,518.2			7,540.1	7,588.4
Other assets	580.1		0.3		4,365.8			4,946.2	1,690.3
TOTAL ASSETS	29,071.7		3,655.6		155,864.9			188,592.2	235,248.6
LIABILITIES									
Payments or contributions received in advance	668.4	2(g)			1,456.1			2,124.5	11,490.1
Borrowings payable within one year	1,000.0	2(h)						1,000.0	1,000.0
Unliquidated obligations	4,881.0		778.1		23,577.3			29,236.4	27,636.1
Accounts payable									
Interfund balances	4,346.2				746.5			5,092.7	2,169.2
Other	3,619.0		52.0		25,924.3			29,595.3	17,919.0
Other funds and special accounts									70,655.9
Other liabilities									
Borrowings payable after one year	4,000.0	2(h)						4,000.0	6,000.0
TOTAL LIABILITIES	18,514.6		830.1		51,704.2			71,048.9	136,870.3
RESERVES AND FUND BALANCES									
Operating reserves			4,300.0	3(c)	550.0	4(d)		4,850.0	4,850.0
Other reserves	5,207.2	2(b,m)			2,135.4	4(b)		7,342.6	7,537.3
Balances relating to projects funded by donors					98,408.2			98,408.2	92,634.5
Working capital funds	6,634.2	2(k)						6,634.2	6,610.0
Surplus (deficit)	(1,284.3)	2(l)	(1,474.5)		3,067.1			308.3	(13,253.5)
TOTAL RESERVES AND FUND BALANCES	10,557.1		2,825.5		104,160.7			117,543.3	98,378.3
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	29,071.7		3,655.6		155,864.9			188,592.2	235,248.6

Schedule 2.1

STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET
(as at 31 December 2000)

Member State	Scale of Assessment (percentage)	Contribution payable 1 January 2000				Credits and Collections in 2000				Contributions outstanding as at 31 December 2000							TOTAL $ Equiv.
		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		TOTAL			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	
Afghanistan	0.004	53,960	136,978	480	28,103	423				53,537	136,978	480	28,103	54,017	165,081	12,004	66,021
Albania	0.004	7,621	136,978	480	28,103	7,621	136,978	480	28,103	0	0	0	0	0	0	0	0
Algeria	0.127	0	0	15,230	892,269	0	0	15,230	892,269	0	0	0	0	0	0	0	0
Angola	0.015	0	0	1,799	105,386	0	0	1,799	105,386	0	0	0	0	0	0	0	0
Argentina	1.629	729,374	9,314,566	195,345	11,444,931	0	0	0	0	729,374	9,314,566	195,345	11,444,931	924,719	20,759,497	1,415,587	2,340,306
Armenia	0.009	730,017	958,852	1,080	63,232	514	0	0	0	729,503	958,852	1,080	63,232	730,583	1,022,084	75,638	806,221
Austria	1.392	0	0	166,925	9,779,830	0	0	166,925	9,779,830	0	0	0	0	0	0	0	0
Azerbaijan	0.016	1,063,205	2,191,662	1,919	112,412	67,476	0	0	0	995,729	2,191,662	1,919	112,412	997,648	2,304,074	170,868	1,168,516
Bahamas	0.022	5,256	308,299	2,638	154,567	5,256	308,299	2,613	153,090	0	0	25	1,477	25	1,477	93	118
Bahrain	0.025	0	0	2,998	175,644	0	0	2,998	175,644	0	0	0	0	0	0	0	0
Bangladesh	0.015	0	0	1,799	105,386	0	0	1,126	65,867	0	0	673	39,519	673	39,519	2,484	3,157
Barbados	0.012	0	0	1,439	84,309	0	0	500	29,362	0	0	939	54,947	939	54,947	3,454	4,393
Belarus	0.084	279,691	5,479,156	10,073	590,162	122,176	0	0	0	157,515	5,479,156	10,073	590,162	167,588	6,069,318	446,601	614,189
Belgium	1.631	0	0	195,585	11,458,982	0	0	195,585	11,458,982	0	0	0	0	0	0	0	0
Belize	0.001	0	0	120	7,026	0	0	117	6,882	0	0	3	144	3	144	9	12
Benin	0.003	2,191	128,387	360	21,077	93	5,417	0	0	2,098	122,970	360	21,077	2,458	144,047	10,515	12,973
Bhutan	0.001	1,120	65,640	120	7,026	1,120	65,650	92	5,369	0	0	28	1,657	28	1,657	104	132
Bolivia	0.010	19,400	136,978	1,199	70,258	19,400	136,978	1,199	70,258	0	0	0	0	0	0	0	0
Bosnia and Herzegovina	0.007	199,657	136,978	840	49,180	26,479	0	0	0	173,178	136,978	840	49,180	174,018	186,158	13,329	187,347
Botswana	0.015	1,158	67,883	1,799	105,386	1,158	67,883	1,799	105,386	0	0	0	0	0	0	0	0
Brazil	2.173	6,273,459	31,368,170	260,580	15,266,933	12,037	0	0	0	6,261,422	31,368,170	260,580	15,266,933	6,522,002	46,635,103	3,304,091	9,826,093
Bulgaria	0.016	0	0	1,919	112,412	0	0	1,919	112,412	0	0	0	0	0	0	0	0
Burkina Faso	0.003	43,610	136,978	360	21,077	489	0	0	0	43,121	136,978	360	21,077	43,481	158,055	11,562	55,043
Burundi	0.001	47,147	136,978	120	7,026	621	0	0	0	46,526	136,978	120	7,026	46,646	144,004	10,679	57,325
Cambodia	0.001	10,882	136,978	120	7,026	9,043	29,162	0	0	1,839	107,816	120	7,026	1,959	114,842	8,500	10,459
Cameroon	0.019	1,615	94,604	2,279	133,489	0	0	0	0	1,615	94,604	2,279	133,489	3,894	228,093	15,462	19,356
Cape Verde	0.003	71,345	136,978	360	21,077	489	0	0	0	70,856	136,978	360	21,077	71,216	158,055	11,562	82,778
Central African Republic	0.001	87,320	136,978	120	7,026	621	0	0	0	86,699	136,978	120	7,026	86,819	144,004	10,679	97,498
Chad	0.001	62,918	136,978	120	7,026	0	0	0	0	62,918	136,978	120	7,026	63,038	144,004	10,679	73,717
Chile	0.201	27	1,567	24,104	1,412,174	27	1,567	24,104	1,412,174	0	0	0	0	0	0	0	0
China	1.470	0	0	176,278	10,327,838	0	0	176,278	10,327,838	0	0	0	0	0	0	0	0
Colombia	0.161	0	0	19,307	1,131,144	0	0	19,307	1,131,144	0	0	0	0	0	0	0	0
Comoros	0.001	95,782	136,978	120	7,026	0	0	0	0	95,782	136,978	120	7,026	95,902	144,004	10,679	106,581
Congo	0.004	81,988	136,978	480	28,103	423	0	0	0	81,565	136,978	480	28,103	82,045	165,081	12,004	94,049
Costa Rica	0.024	70,078	136,978	2,878	168,618	22,673	0	0	0	47,405	136,978	2,878	168,618	50,283	305,596	20,837	71,120
Côte d'Ivoire	0.013	0	0	1,559	91,335	0	0	0	0	0	0	1,559	91,335	1,559	91,335	5,741	7,300
Croatia	0.044	15,074	884,113	5,277	309,133	15,074	884,113	5,277	309,133	0	0	0	0	0	0	0	0
Cuba	0.036	76,228	958,852	4,317	252,927	62,586	158,664	0	0	13,642	800,188	4,317	252,927	17,959	1,053,115	75,704	93,663
Cyprus	0.050	0	0	5,996	351,287	0	0	5,996	351,287	0	0	0	0	0	0	0	0
Czech Republic	0.158	0	0	18,947	1,110,067	0	0	18,947	1,110,067	0	0	0	0	0	0	0	0

Member State	Scale of Assessment (percentage)	Contribution payable 1 January 2000				Credits and Collections in 2000				Contributions outstanding as at 31 December 2000							TOTAL $ Equiv.
		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		TOTAL			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	
Dem. People's Republic of Korea	0.022	274,208	958,852	2,638	154,567	103,284	0	0	0	170,924	958,852	2,638	154,567	173,562	1,113,419	81,379	254,941
Dem. Rep. of the Congo	0.010	81,152	136,978	1,199	70,258	26	0	0	0	81,126	136,978	1,199	70,258	82,325	207,236	14,654	96,979
Denmark	1.022	0	0	122,555	7,180,306	0	0	122,555	7,180,306	0	0	0	0	0	0	0	0
Djibouti	0.001	62,918	136,978	120	7,026	0	0	0	0	62,918	136,978	120	7,026	63,038	144,004	10,679	73,717
Dominica	0.001	0	0	120	7,026	0	0	120	7,026	0	0	0	0	0	0	0	0
Dominican Republic	0.022	239,720	136,978	2,638	154,567	0	0	0	0	239,720	136,978	2,638	154,567	242,358	291,545	19,954	262,312
Ecuador	0.030	51,119	410,936	3,598	210,772	77	0	0	0	51,042	410,936	3,598	210,772	54,640	621,708	43,962	98,602
Egypt	0.096	0	0	11,512	674,471	0	0	11,512	674,471	0	0	0	0	0	0	0	0
El Salvador	0.018	80,422	136,978	2,159	126,464	0	0	0	0	80,422	136,978	2,159	126,464	82,581	263,442	18,187	100,768
Equatorial Guinea	0.001	95,782	136,978	120	7,026	0	0	0	0	95,782	136,978	120	7,026	95,902	144,004	10,679	106,581
Eritrea	0.001	15,244	136,978	120	7,026	15,162	132,147	0	0	82	4,831	120	7,026	202	11,857	803	1,005
Ethiopia	0.009	0	0	1,080	63,232	0	0	1,080	63,232	0	0	0	0	0	0	0	0
Fiji	0.006	345	20,228	720	42,155	55	3,214	0	0	290	17,014	720	42,155	1,010	59,169	3,921	4,931
Finland	0.802	0	0	96,174	5,634,644	0	0	96,174	5,634,644	0	0	0	0	0	0	0	0
France	9.669	0	0	1,159,478	67,931,879	0	0	0	0	0	0	1,159,478	67,931,879	1,159,478	67,931,879	4,270,216	5,429,694
Gabon	0.022	41,201	136,978	2,638	154,567	41,201	136,978	2,638	154,567	0	0	0	0	0	0	0	0
Gambia	0.001	63,758	136,978	120	7,026	621	0	0	0	63,137	136,978	120	7,026	63,257	144,004	10,679	73,936
Georgia	0.010	1,241,598	2,191,662	1,199	70,258	1,092	0	0	0	1,240,506	2,191,662	1,199	70,258	1,241,705	2,261,920	168,218	1,409,923
Germany	14.562	0	0	1,746,232	102,308,825	0	0	1,746,232	102,308,825	0	0	0	0	0	0	0	0
Ghana	0.010	0	0	1,199	70,258	0	0	377	22,065	0	0	822	48,193	822	48,193	3,029	3,851
Greece	0.519	0	0	62,237	3,646,359	0	0	62,237	3,646,359	0	0	0	0	0	0	0	0
Grenada	0.001	74,830	136,978	120	7,026	8,497	0	0	0	66,333	136,978	120	7,026	66,453	144,004	10,679	77,132
Guatemala	0.027	165,127	410,936	3,238	189,695	24,431	0	0	0	140,696	410,936	3,238	189,695	143,934	600,631	42,637	186,571
Guinea	0.004	40,063	136,978	480	28,103	423	0	0	0	39,640	136,978	480	28,103	40,120	165,081	12,004	52,124
Guinea-Bissau	0.001	92,045	136,978	120	7,026	621	0	0	0	91,424	136,978	120	7,026	91,544	144,004	10,679	102,223
Guyana	0.001	29	1,671	120	7,026	29	1,671	120	7,026	0	0	0	0	0	0	0	0
Haiti	0.003	0	0	360	21,077	0	0	92	5,421	0	0	268	15,656	268	15,656	984	1,252
Honduras	0.004	52,412	136,978	480	28,103	52,412	136,978	480	28,103	0	0	0	0	0	0	0	0
Hungary	0.177	0	0	21,226	1,243,556	0	0	21,226	1,243,556	0	0	0	0	0	0	0	0
India	0.442	0	0	53,004	3,105,377	0	0	53,004	3,105,377	0	0	0	0	0	0	0	0
Indonesia	0.278	42,398	2,486,720	33,337	1,953,156	42,398	2,486,720	33,337	1,953,156	0	0	0	0	0	0	0	0
Iran (Islamic Republic of)	0.238	459,086	8,766,650	28,540	1,672,126	433,581	7,270,698	0	0	25,505	1,495,952	28,540	1,672,126	54,045	3,168,078	216,915	270,960
Iraq	0.047	1,069,342	2,739,578	5,636	330,210	9,072	0	0	0	1,060,270	2,739,578	5,636	330,210	1,065,906	3,069,788	225,509	1,291,415
Ireland	0.331	0	0	39,693	2,325,520	0	0	39,693	2,325,520	0	0	0	0	0	0	0	0
Israel	0.517	0	0	61,997	3,632,308	0	0	61,997	3,632,308	0	0	0	0	0	0	0	0
Italy	8.032	0	0	963,174	56,430,743	0	0	963,174	56,430,743	0	0	0	0	0	0	0	0
Jamaica	0.009	2,327	136,378	1,080	63,232	2,327	136,378	1,080	63,232	0	0	0	0	0	0	0	0
Japan	25.000	0	0	2,997,925	175,643,498	0	0	2,997,925	175,643,498	0	0	0	0	0	0	0	0
Jordan	0.009	0	0	1,080	63,232	0	0	1,080	63,232	0	0	0	0	0	0	0	0
Kazakhstan	0.071	63,060	3,698,430	8,514	498,828	0	0	0	0	63,060	3,698,430	8,514	498,828	71,574	4,197,258	307,771	379,345
Kenya	0.010	357	20,903	1,199	70,258	357	20,903	410	24,045	0	0	789	46,213	789	46,213	2,905	3,694
Kuwait	0.189	0	0	22,665	1,327,865	0	0	22,665	1,327,865	0	0	0	0	0	0	0	0

Member State	Scale of Assessment (percentage)	Contribution payable 1 January 2000				Credits and Collections in 2000				Contributions outstanding as at 31 December 2000							TOTAL $ Equiv.
		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		TOTAL			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	
Kyrgyzstan	0.009	282.551	547.916	1.080	63.232	0	0	0	0	282.551	547.916	1.080	63.232	283.631	611.148	44.925	328.556
Lao People's Dem. Republic	0.001	0	0	120	7.026	0	0	120	7.026	0	0	0	0	0	0	0	0
Lebanon	0.024	220	12.864	2.878	168.618	50	2.952	0	0	170	9.912	2.878	168.618	3.048	178.530	11.340	14.388
Lesotho	0.003	0	0	360	21.077	0	0	210	12.353	0	0	150	8.724	150	8.724	548	698
Liberia	0.003	62.918	136.978	360	21.077	0	0	0	0	62.918	136.978	360	21.077	63.278	158.055	11.562	74.840
Libyan Arab Jamahiriya	0.183	62.806	3.683.491	21.945	1.285.711	36.031	2.113.162	0	0	26.775	1.570.329	21.945	1.285.711	48.720	2.856.040	198.184	246.904
Lithuania	0.022	411.560	1.506.768	2.638	154.567	6.229	0	0	0	405.331	1.506.768	2.638	154.567	407.969	1.661.335	122.330	530.299
Luxembourg	0.101	0	0	12.112	709.600	0	0	12.112	709.600	0	0	0	0	0	0	0	0
Madagascar	0.004	1.310	76.829	480	28.103	1.310	76.829	480	28.103	0	0	0	0	0	0	0	0
Malawi	0.003	17.280	136.978	360	21.077	489	0	0	0	16.791	136.978	360	21.077	17.151	158.055	11.562	28.713
Malaysia	0.270	0	0	32.378	1.896.950	0	0	32.378	1.896.950	0	0	0	0	0	0	0	0
Maldives	0.001	2.070	121.375	120	7.026	1.774	104.041	0	0	296	17.334	120	7.026	416	24.360	1.737	2.153
Mali	0.003	37.536	136.978	360	21.077	35.651	26.474	0	0	1.885	110.504	360	21.077	2.245	131.581	9.684	11.829
Malta	0.021	0	0	2.519	147.541	0	0	2.519	147.541	0	0	0	0	0	0	0	0
Mauritania	0.001	89.549	136.978	120	7.026	621	0	0	0	88.928	136.978	120	7.026	89.048	144.004	10.679	99.727
Mauritius	0.013	0	0	1.559	91.335	0	0	1.559	91.335	0	0	0	0	0	0	0	0
Mexico	1.470	0	0	176.278	10.327.838	0	0	176.278	10.327.838	0	0	0	0	0	0	0	0
Mongolia	0.003	1.161	68.034	360	21.077	93	5.418	0	0	1.068	62.616	360	21.077	1.428	83.693	6.005	7.433
Morocco	0.061	0	0	7.315	428.570	0	0	7.315	428.570	0	0	0	0	0	0	0	0
Mozambique	0.001	0	0	120	7.026	0		120	7.026	0	0	0	0	0	0	0	0
Myanmar	0.012	1.161	68.034	1.439	84.309	0	0	0	0	1.161	68.034	1.439	84.309	2.600	152.343	10.384	12.984
Namibia	0.010	0	0	1.199	70.258	0	0	944	55.319	0	0	255	14.939	255	14.939	939	1.194
Nepal	0.006	1.040	61.007	720	42.155	55	3.214	0	0	985	57.793	720	42.155	1.705	99.948	6.969	8.674
Netherlands	2.411	0	0	289.120	16.939.059	0	0	289.120	16.939.059	0	0	0	0	0	0	0	0
New Zealand	0.327	0	0	39.213	2.297.417	0	0	39.213	2.297.417	0	0	0	0	0	0	0	0
Nicaragua	0.001	107.362	136.978	120	7.026	36	0	0	0	107.326	136.978	120	7.026	107.446	144.004	10.679	118.125
Niger	0.003	71.376	136.978	360	21.077	489	0	0	0	70.887	136.978	360	21.077	71.247	158.055	11.562	82.809
Nigeria	0.047	34.556	2.026.771	5.636	330.210	17.306	1.015.061	0	0	17.250	1.011.710	5.636	330.210	22.886	1.341.920	96.371	119.257
Norway	0.901	0	0	108.045	6.330.192	0	0	108.045	6.330.192	0	0	0	0	0	0	0	0
Oman	0.075	0	0	8.994	526.931	0	0	8.940	523.760	0	0	54	3.171	54	3.171	199	253
Pakistan	0.087	0	0	10.433	611.240	0	0	0	0	0	0	10.433	611.240	10.433	611.240	38.423	48.856
Panama	0.019	17.373	136.978	2.279	133.489	17.373	136.978	525	30.769	0	0	1.754	102.720	1.754	102.720	6.457	8.211
Papua New Guinea	0.010	10.678	136.978	1.199	70.258	26	0	0	0	10.652	136.978	1.199	70.258	11.851	207.236	14.654	26.505
Paraguay	0.021	1.192	69.937	2.519	147.541	0	0	0	0	1.192	69.937	2.519	147.541	3.711	217.478	14.501	18.212
Peru	0.146	18.123	1.062.937	17.508	1.025.758	8.860	519.638	0	0	9.263	543.299	17.508	1.025.758	26.771	1.569.057	105.085	131.856
Philippines	0.120	0	0	14.390	843.089	0	0	14.390	843.089	0	0	0	0	0	0	0	0
Poland	0.290	0	0	34.776	2.037.465	0	0	34.776	2.037.465	0	0	0	0	0	0	0	0
Portugal	0.637	46.550	2.730.155	76.387	4.475.397	43.380	2.544.299	0	0	3.170	185.856	76.387	4.475.397	79.557	4.661.253	295.215	374.772
Qatar	0.049	19.434	821.874	5.876	344.262	856	0	0	0	18.578	821.874	5.876	344.262	24.454	1.166.136	83.066	107.520
Republic of Korea	1.486	0	0	178.197	10.440.250	0	0	178.197	10.440.250	0	0	0	0	0	0	0	0
Republic of Moldova	0.015	651.350	1.506.768	1.799	105.386	6.692	0	0	0	644.658	1.506.768	1.799	105.386	646.457	1.612.154	119.238	765.695
Romania	0.083	0	0	9.963	583.137	0	0	9.963	583.137	0	0	0	0	0	0	0	0
Russian Federation	1.591	1.004.467	58.911.536	190.788	11.177.952	1.004.467	58.911.536	190.788	11.177.952	0	0	0	0	0	0	0	0

Member State	Scale of Assessment (percentage)	Contribution payable 1 January 2000				Credits and Collections in 2000				Contributions outstanding as at 31 December 2000							
		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		TOTAL			TOTAL $ Equiv
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv	
Rwanda	0.001	51,239	136,978	120	7,026	14,177	0	0	0	37,062	136,978	120	7,026	37,182	144,004	10,679	47,861
Saint Kitts and Nevis	0.001	19,392	136,978	120	7,026	621	0	0	0	18,771	136,978	120	7,026	18,891	144,004	10,679	29,570
Saint Lucia	0.001	341	19,957	120	7,026	341	19,957	116	6,802	0	0	4	224	4	224	14	18
Saint Vincent & the Grenadines	0.001	86,848	136,978	120	7,026	621	0	0	0	86,227	136,978	120	7,026	86,347	144,004	10,679	97,026
Sao Tome and Principe	0.001	95,782	136,978	120	7,026	0	0	0	0	95,782	136,978	120	7,026	95,902	144,004	10,679	106,581
Saudi Arabia	0.830	233,554	13,697,890	99,531	5,831,364	119,201	6,991,044	0	0	114,353	6,706,846	99,531	5,831,364	213,884	12,538,210	867,820	1,081,704
Senegal	0.009	1,230	72,043	1,080	63,232	18	1,016	0	0	1,212	71,027	1,080	63,232	2,292	134,259	9,283	11,575
Seychelles	0.003	24,078	136,978	360	21,077	489	0	0	0	23,589	136,978	360	21,077	23,949	158,055	11,562	35,511
Sierra Leone	0.001	72,743	136,978	120	7,026	621	0	0	0	72,122	136,978	120	7,026	72,242	144,004	10,679	82,921
Slovakia	0.052	0	0	6,236	365,339	0	0	6,236	365,339	0	0	0	0	0	0	0	0
Slovenia	0.090	11,548	677,283	10,793	632,317	174	10,184	0	0	11,374	667,099	10,793	632,317	22,167	1,299,416	89,606	111,773
Somalia	0.001	107,362	136,978	120	7,026	26	0	0	0	107,336	136,978	120	7,026	107,456	144,004	10,679	118,135
Spain	3.828	0	0	459,043	26,894,533	0	0	459,043	26,894,533	0	0	0	0	0	0	0	0
Sri Lanka	0.018	0	0	2,159	126,464	0	0	2,159	126,464	0	0	0	0	0	0	0	0
Sudan	0.010	164	9,600	1,199	70,258	164	9,600	1,199	70,258	0	0	0	0	0	0	0	0
Suriname	0.006	16,804	136,978	720	42,155	290	0	0	0	16,514	136,978	720	42,155	17,234	179,133	12,887	30,121
Swaziland	0.003	953	55,818	360	21,077	953	55,818	360	21,077	0	0	0	0	0	0	0	0
Sweden	1.594	0	0	191,148	11,199,030	0	0	191,148	11,199,030	0	0	0	0	0	0	0	0
Switzerland	1.795	0	0	215,251	12,611,203	0	0	215,251	12,611,203	0	0	0	0	0	0	0	0
Syrian Arab Republic	0.095	0	0	11,392	667,446	0	0	11,392	667,446	0	0	0	0	0	0	0	0
Tajikistan	0.006	210,270	410,936	720	42,155	1,715	0	0	0	208,555	410,936	720	42,155	209,275	453,091	33,363	242,638
Thailand	0.251	0	0	30,099	1,763,461	0	0	30,099	1,763,461	0	0	0	0	0	0	0	0
The former Yugoslav Republic of Macedonia	0.006	2,319	136,010	720	42,155	60	3,491	0	0	2,259	132,519	720	42,155	2,979	174,674	12,554	15,533
Togo	0.001	52,587	136,978	120	7,026	621	0	0	0	51,966	136,978	120	7,026	52,086	144,004	10,679	62,765
Tonga	0.001	0	0	120	7,026			117	6,885	0	0	3	141	3	141	9	12
Trinidad and Tobago	0.024	18,795	547,916	2,878	168,618	17,002	442,576	0	0	1,793	105,340	2,878	168,618	4,671	273,958	18,472	23,143
Tunisia	0.041	0	0	4,917	288,056	0	0	4,917	288,056	0	0	0	0	0	0	0	0
Turkey	0.650	0	0	77,946	4,566,731	0	0	77,842	4,560,646	0	0	104	6,085	104	6,085	383	487
Turkmenistan	0.009	82,241	547,916	1,080	63,232	0	0	0	0	82,241	547,916	1,080	63,232	83,321	611,148	44,925	128,246
Uganda	0.006	35,156	136,978	720	42,155	9,236	0	0	0	25,920	136,978	720	42,155	26,640	179,133	12,887	39,527
Ukraine	0.281	6,838,031	21,094,752	33,697	1,974,233	88,271	0	0	0	6,749,760	21,094,752	33,697	1,974,233	6,783,457	23,068,985	1,700,689	8,484,146
United Arab Emirates	0.263	17,035	999,072	31,538	1,847,770	17,035	999,072	31,538	1,847,770	0	0	0	0	0	0	0	0
United Kingdom	7.522	0	0	902,016	52,847,616	0	0	902,016	52,847,616	0	0	0	0	0	0	0	0
United Republic of Tanzania	0.004	55,169	136,978	480	28,103	423	0	0	0	54,746	136,978	480	28,103	55,226	165,081	12,004	67,230
Uruguay	0.071	8,360	490,274	8,514	498,828	6,880	403,514	0	0	1,480	86,760	8,514	498,828	9,994	585,588	37,841	47,835
Uzbekistan	0.037	206,103	2,465,620	4,437	259,953	9,452	0	0	0	196,651	2,465,620	4,437	259,953	201,088	2,725,573	200,617	401,705
Vanuatu	0.001	57,814	136,978	120	7,026	621	0	0	0	57,193	136,978	120	7,026	57,313	144,004	10,679	67,992
Venezuela	0.236	78,790	4,621,034	28,301	1,658,075	78,790	4,621,034	28,301	1,658,075	0	0	0	0	0	0	0	0

Member State	Scale of Assessment (percentage)	Contribution payable 1 January 2000				Credits and Collections in 2000				Contributions outstanding as at 31 December 2000							TOTAL $ Equiv.
		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		TOTAL			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv	
Viet Nam	0.010	0	0	1,199	70,258	0	0	1,199	70,258	0	0	0	0	0	0	0	0
Yemen	0.015	38,668	136,978	1,799	105,386	28,692	0	0	0	9,976	136,978	1,799	105,386	11,775	242,364	16,862	28,637
Yugoslavia	0.038	1,676,669	1,917,704	4,557	266,978	7,128	0	0	0	1,669,541	1,917,704	4,557	266,978	1,674,098	2,184,682	160,108	1,834,206
Zambia	0.003	32,731	136,978	360	21,077	489	0	0	0	32,242	136,978	360	21,077	32,602	158,055	11,562	44,164
Zimbabwe	0.013	8	461	1,559	91,335	0	0	0	0	8	461	1,559	91,335	1,567	91,796	5,776	7,343
Subtotal	**100**	**27,425,073**	**201,143,243**	**11,991,734**	**702,574,032**	**2,697,364**	**91,137,306**	**9,952,414**	**583,094,730**	**24,727,709**	**110,005,947**	**2,039,320**	**119,479,302**	**26,767,029**	**229,485,249**	**15,732,171**	**42,499,200**
United States of America		**62,113,175**		**0**		**399,049**				**61,714,126**		**0**		**61,714,126**			**61,714,126**
NEW MEMBER STATES:																	
Chad		8,752	0	0	0	15	0	0	0	8,737				8,737			8,737
Comoros		11,580	0	0	0	23	0	0	0	11,557				11,557			11,557
Djibouti		8,448	0	0	0	621	0	0	0	7,827				7,827			7,827
El Salvador		15,360								15,360				15,360			15,360
Equatorial Guinea		11,580				23				11,557				11,557			11,557
Kazakhstan		162,568	0	0	0	0	0	0	0	162,568				162,568			162,568
Liberia		17,210				489				16,721				16,721			16,721
Sao Tome and Principe		11,580				23				11,557				11,557			11,557
South Africa		0	0	43,890	2,571,421	0	0	0	0			43,890	2,571,421	43,890	2,571,421	161,640	205,530
Turkmenistan		46,600								46,600				46,600			46,600
Subtotal		**293,678**	**0**	**43,890**	**2,571,421**	**1,194**	**0**	**0**	**0**	**292,484**	**0**	**43,890**	**2,571,421**	**336,374**	**2,571,421**	**161,640**	**498,014**
TOTAL		**89,831,926**	**201,143,243**	**12,035,624**	**705,145,453**	**3,097,607**	**91,137,306**	**9,952,414**	**583,094,730**	**86,734,319**	**110,005,947**	**2,083,210**	**122,050,723**	**88,817,529**	**232,056,670**	**15,893,811**	**104,711,340**
86-87		92,642	-			141	-	-	-	92,501				92,501		0	92,501
88-89		174,606	-			2,933	-	-	-	171,673				171,673		0	171,673
90-91		1,220,775	-			56,915	-	-	-	1,163,860				1,163,860		0	1,163,860
92-93		2,306,729	-			165,539	-	-	-	2,141,190				2,141,190		0	2,141,190
94-95		44,975,287	-			685,555	-	-	-	44,289,732				44,289,732		0	44,289,732
96-97		37,632,280	-			632,580	-	-	-	36,999,700				36,999,700		0	36,999,700
98-99		3,429,607	201,143,243			1,553,944	91,137,306			1,875,663	110,005,937			1,875,663	110,005,937	8,221,670	10,097,333
00				12,035,624	705,145,453			9,952,414	583,094,730			2,083,210	122,050,723	2,083,210	122,050,723	7,672,141	9,755,351
TOTAL		**89,831,926**	**201,143,243**	**12,035,624**	**705,145,453**	**3,097,607**	**91,137,306**	**9,952,414**	**583,094,730**	**86,734,319**	**110,005,937**	**2,083,210**	**122,050,723**	**88,817,529**	**232,056,660**	**15,893,811**	**104,711,340**

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND AS AT 31 DECEMBER 2000
(In United States dollars)

Member State	Scale of assessment (percentage)	Amount of advance	Collections 1986-1999	Adjustments in 2000		Collections in 2000	Amount outstanding to date
AFGHANISTAN	0.0040	264	661	(397)		-	-
ALBANIA	0.0040	264	661	(397)		-	-
ALGERIA	0.1270	8,395	15,203	(6,808)		-	-
ANGOLA	0.0150	992	661		331	-	-
ARGENTINA	1.6290	107,677	44,948		1,546	-	61,183
ARMENIA	0.0090	595	748	(153)		-	-
AUSTRIA	1.3920	92,011	81,303		2,036	8,672	-
AZERBAIJAN	0.0160	1,058	1,241	(183)		-	-
BAHAMAS	0.0220	1,454	1,983	(529)		-	-
BAHRAIN	0.0250	1,653	1,983	(330)		-	-
BANGLADESH	0.0150	992	661		126	205	-
BARBADOS	0.0120	793	661		132	-	-
BELARUS	0.0840	5,552	26,440	(20,888)		-	-
BELGIUM	1.6310	107,809	94,523		2,860	10,426	-
BELIZE	0.0010	66	661	(595)		-	-
BENIN	0.0030	198	661	(463)		-	-
BHUTAN	0.0010	66	661	(595)		-	-
BOLIVIA	0.0100	661	661	-		-	-
BOSNIA AND HERZEGOVINA	0.0070	463	219		103	141	-
BOTSWANA	0.0150	992	661		26	305	-
BRAZIL	2.1730	143,635	151,369	(7,734)		-	-
BULGARIA	0.0160	1,058	7,271	(6,213)		-	-
BURKINA FASO	0.0030	198	661	(463)		-	-
BURUNDI	0.0010	66	661	(595)		-	-
CAMBODIA	0.0010	66	661	(595)		-	-
CAMEROON	0.0190	1,256	661		26	-	569

Member State	Scale of assessment (percentage)	Amount of advance	Collections 1986-1999	Adjustments in 2000	Collections in 2000	Amount outstanding to date
CAPE VERDE	0.0030	198	661	(463)	-	-
CENTRAL AFRICAN REPUBLIC	0.0010	66	661	(595)	-	-
CHAD	0.0010	66	55	11	-	-
CHILE	0.2010	13,286	7,271	206	5,809	-
CHINA	1.4700	97,167	69,405	2,087	25,675	-
COLOMBIA	0.1610	10,642	9,254	1,388	-	-
COMOROS	0.0010	66	63	3	-	-
CONGO	0.0040	264	661	(397)	-	-
COSTA RICA	0.0240	1,587	661	26	900	-
CÔTE D'IVOIRE	0.0130	859	661	51	-	147
CROATIA	0.0440	2,908	8,593	(5,685)	-	-
CUBA	0.0360	2,380	4,627	(2,247)	-	-
CYPRUS	0.0500	3,305	2,644	51	610	-
CZECH REPUBLIC	0.1580	10,444	23,135	(12,691)	-	-
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.0220	1,454	4,627	(3,173)	-	-
DEMOCRATIC REPUBLIC OF THE CONGO	0.0100	661	661	-	-	-
DENMARK	1.0220	67,554	67,422	132	-	-
DJIBOUTI	0.0010	66	661	(595)	-	-
DOMINICA	0.0010	66	661	(595)	-	-
DOMINICAN REPUBLIC	0.0220	1,454	173	51	-	1,230
ECUADOR	0.0300	1,983	1,983	-	-	-
EGYPT	0.0960	6,346	7,271	(925)	-	-
EL SALVADOR	0.0180	1,190	58	24	-	1,108
EQUATORIAL GUINEA	0.0010	66	63	3	-	-
ERITREA	0.0010	66	661	(595)	-	-
ETHIOPIA	0.0090	595	661	(66)	-	-
FIJI	0.0060	397	661	(264)	-	-

Member State	Scale of assessment (percentage)	Amount of advance	Collections 1986-1999	Adjustments in 2000		Collections in 2000	Amount outstanding to date
FINLAND	0.8020	53,012	58,168	(5,156)		-	-
FRANCE	9.6690	639,121	600,849		16,209	-	22,063
GABON	0.0220	1,454	661		51	742	-
GAMBIA	0.0010	66	661	(595)		-	-
GEORGIA	0.0100	661	1,186	(525)		-	-
GERMANY	14.5620	962,548	847,402		115,146	-	-
GHANA	0.0100	661	661	-		-	-
GREECE	0.5190	34,306	35,694	(1,388)		-	-
GRENADA	0.0010	66	661	(595)		-	-
GUATEMALA	0.0270	1,785	1,983	(198)		-	-
GUINEA	0.0040	264	661	(397)		-	-
GUINEA-BISSAU	0.0010	66	661	(595)		-	-
GUYANA	0.0010	66	661	(595)		-	-
HAITI	0.0030	198	661	(463)		-	-
HONDURAS	0.0040	264	661	(397)		-	-
HUNGARY	0.1770	11,700	13,220	(1,520)		-	-
INDIA	0.4420	29,216	29,084		132	-	-
INDONESIA	0.2780	18,376	13,220		438	4,718	-
IRAN (ISLAMIC REPUBLIC OF)	0.2380	15,732	42,304	(26,572)		-	-
IRAQ	0.0470	3,107	11,804	(8,697)		-	-
IRELAND	0.3310	21,879	19,830		489	1,560	-
ISRAEL	0.5170	34,174	25,118		4,899	4,157	-
ITALY	8.0320	530,915	491,123		12,450	27,342	-
JAMAICA	0.0090	595	661	(66)		-	-
JAPAN	25.0000	1,652,500	1,464,115		33,655	154,730	-
JORDAN	0.0090	595	661	(66)		-	-
KAZAKHSTAN	0.0710	4,693	-			-	4,693
KENYA	0.0100	661	661	-		-	-

Member State	Scale of assessment (percentage)	Amount of advance	Collections 1986-1999	Adjustments in 2000	Collections in 2000	Amount outstanding to date
KUWAIT	0.1890	12,493	17,847	(5,354)	-	-
KYRGYZSTAN	0.0090	595	328	152	-	115
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.0010	66	661	(595)	-	-
LEBANON	0.0240	1,587	661	26	900	-
LESOTHO	0.0030	198	661	(463)	-	-
LIBERIA	0.0030	198	661	(463)	-	-
LIBYAN ARAB JAMAHIRIYA	0.1830	12,096	18,508	(6,412)	-	-
LITHUANIA	0.0220	1,454	7,271	(5,817)	-	-
LUXEMBOURG	0.1010	6,676	6,610	66	-	-
MADAGASCAR	0.0040	264	661	(397)	-	-
MALAWI	0.0030	198	661	(463)	-	-
MALAYSIA	0.2700	17,847	13,220	426	4,201	-
MALDIVES	0.0010	66	661	(595)	-	-
MALI	0.0030	198	661	(463)	-	-
MALTA	0.0210	1,388	661	26	701	-
MAURITANIA	0.0010	66	661	(595)	-	-
MAURITIUS	0.0130	859	661	26	172	-
MEXICO	1.4700	97,167	74,032	21,862	1,273	-
MONGOLIA	0.0030	198	661	(463)	-	-
MOROCCO	0.0610	4,032	2,644	87	1,301	-
MOZAMBIQUE	0.0010	66	661	(595)	-	-
MYANMAR	0.0120	793	661	26	-	106
NAMIBIA	0.0100	661	661	-	-	-
NEPAL	0.0060	397	661	(264)	-	-
NETHERLANDS	2.4110	159,367	148,725	4,046	6,596	-
NEW ZEALAND	0.3270	21,615	22,474	(859)	-	-
NICARAGUA	0.0010	66	76	(10)	-	-
NIGER	0.0030	198	661	(463)	-	-
NIGERIA	0.0470	3,107	10,576	(7,469)	-	-

Member State	Scale of assessment (percentage)	Amount of advance	Collections 1986-1999	Adjustments in 2000	Collections in 2000	Amount outstanding to date
NORWAY	0.9010	59,556	52,219	1,620	5,717	-
OMAN	0.0750	4,958	3,966	77	915	-
PAKISTAN	0.0870	5,751	5,288	335	-	128
PANAMA	0.0190	1,256	661	51	544	-
PAPUA NEW GUINEA	0.0100	661	661	-	-	-
PARAGUAY	0.0210	1,388	661	51	-	676
PERU	0.1460	9,651	5,288	154	4,209	-
PHILIPPINES	0.1200	7,932	5,288	2,644	-	-
POLAND	0.2900	19,169	31,067	(11,898)	-	-
PORTUGAL	0.6370	42,106	26,440	541	15,125	-
QATAR	0.0490	3,239	3,966	(727)	-	-
REPUBLIC OF KOREA	1.4860	98,225	76,676	1,855	19,694	-
REPUBLIC OF MOLDOVA	0.0150	992	7,271	(6,279)	-	-
ROMANIA	0.0830	5,486	13,881	(8,395)	-	-
RUSSIAN FEDERATION	1.5910	105,165	399,244	(294,079)	-	-
RWANDA	0.0010	66	661	(595)	-	-
SAINT KITTS AND NEVIS	0.0010	66	661	(595)	-	-
SAINT LUCIA	0.0010	66	661	(595)	-	-
SAINT VINCENT AND THE GRENADINES	0.0010	66	661	(595)	-	-
SAO TOME AND PRINCIPE	0.0010	66	63	3	-	-
SAUDI ARABIA	0.8300	54,863	66,100	(11,237)	-	-
SENEGAL	0.0090	595	661	(66)	-	-
SEYCHELLES	0.0030	198	661	(463)	-	-
SIERRA LEONE	0.0010	66	661	(595)	-	-
SLOVAKIA	0.0520	3,437	7,271	(3,834)	-	-
SLOVENIA	0.0900	5,949	6,610	(661)	-	-
SOMALIA	0.0010	66	66	-	-	-
SPAIN	3.8280	253,031	222,757	5,360	24,914	-
SRI LANKA	0.0180	1,190	661	26	503	-

Member State	Scale of assessment (percentage)	Amount of advance	Collections 1986-1999	Adjustments in 2000	Collections in 2000	Amount outstanding to date
SUDAN	0.0100	661	661	-	-	-
SURINAME	0.0060	397	661	(264)	-	-
SWAZILAND	0.0030	198	661	(463)	-	-
SWEDEN	1.5940	105,363	115,014	(9,651)	-	-
SWITZERLAND	1.7950	118,650	113,031	3,144	2,475	-
SYRIAN ARAB REPUBLIC	0.0950	6 280	5,288	103	889	-
TAJIKISTAN	0.0060	397	1,983	(1,586)	-	-
THAILAND	0.2510	16,591	11,898	309	4,384	-
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	0.0060	397	661	(264)	-	-
TOGO	0.0010	66	661	(595)	-	-
TONGA	0.0010	66	661	(595)	-	-
TRINIDAD AND TOBAGO	0.0240	1,587	2,644	(1,057)	-	-
TUNISIA	0.0410	2,710	2,644	66	-	-
TURKEY	0.6500	42,965	35,694	721	6,550	-
TURKMENISTAN	0.0090	595	-		-	595
UGANDA	0.0060	397	661	(264)	-	-
UKRAINE	0.2810	18,574	101,794	(83,220)	-	-
UNITED ARAB EMIRATES	0.2630	17,384	17,847	(463)	-	-
UNITED KINGDOM	7.5220	497,204	497,733	(529)	-	-
UNITED REPUBLIC OF TANZANIA	0.0040	264	661	(397)	-	-
URUGUAY	0.0710	4,693	3,966	103	624	-
UZBEKISTAN	0.0370	2,446	11,898	(9,452)	-	-
VANUATU	0.0010	66	661	(595)	-	-
VENEZUELA	0.2360	15,600	31,067	(15,467)	-	-
VIET NAM	0.0100	661	661	-	-	-
YEMEN	0.0150	992	661	26	305	-
YUGOSLAVIA[a]	0.0380	2,512	9,254	(6,742)	-	-

Member State	Scale of assessment (percentage)	Amount of advance	Collections 1986-1999	Adjustments in 2000		Collections in 2000	Amount outstanding to date
ZAMBIA	0.0030	198	661	(463)		-	-
ZIMBABWE	0.0130	859	661		26	-	172
Subtotal (168 States)	**100.0000**	**6,610,000**	**6,558,060**	**(627,475)**	**238,646**	**347,984**	**92,785**
South Africa	0.3660	24,193					24,193
TOTAL (169 States)	**100.3660**	**6,634,193**	**6,558,060**	**(627,475)**	**238,646**	**347,984**	**116,978**

[a] In accordance with General Conference resolution GC/S.1/Res.1, the Federal Republic of Yugoslavia (Serbia and Montenegro) cannot continue automatically the membership of the former Socialist Federal Republic of Yugoslavia in UNIDO. Subject to any amendment to the United Nations scale of assessments approved by the United Nations General Assembly, this rate will apply to the Federal Republic of Yugoslavia (Serbia and Montenegro) should it apply for membership in UNIDO and be accepted.

Statement III

GENERAL FUND and WORKING CAPITAL FUND
Statement of cash flow for the year ended 31 December 2000
(In thousands of United States dollars)

		Total 2000	Total 1998
Cash flows from operating activities			
Net excess (shortfall) of income over expenditure (Statement I)		7,935.9	12,270.4
(Increase) decrease in contributions receivable		(223.8)	(5,737.0)
(Increase) decrease in other accounts receivable		2,223.3	3,414.6
Increase (decrease) in contributions or payments received in advance		372.3	(176.3)
Increase (decrease) in unliquidated obligations		(6,639.4)	(6,934.8)
Increase (decrease) in accounts payable		(2,020.8)	872.1
Increase (decrease) in other funds and special accounts			(950.5)
Less: Interest income	670.0		
Currency exchange adjustments	(2,077.5)	(1,407.5)	1,543.9
Net cash from operating activities		3,055.0	2,165.1
Cash flows from investing and financing activities			
Increase (decrease) in interfund balances		3,436.5	(439.9)
Increase (decrease) in borrowings		(1,000.0)	(1,000.0)
Plus: Interest income	670.0		
Currency exchange adjustments	(2,077.5)	(1,407.5)	1,543.9
Net cash from investing and financing activities		1,029.0	104.0
Cash flows from other sources			
Savings on or cancellation of prior period's obligations		3,348.5	1,804.2
Transfers to (from) reserves		(94.6)	(9,974.2)
Credits to Member States and prior bienniums adjustments		(6,539.9)	1,971.9
Net cash from other sources		(3,286.0)	(6,198.1)
Net increase (decrease) in cash		798.0	(3,929.0)
Cash at beginning of period		12,900.2	13,509.1
Cash at end of period (Statement II)		13,698.2	9,580.1

Statement IV

GENERAL FUND

Status of appropriations by major programme for the biennium 2000-2001 as at 31 December 2000 (note 2 (a)(i))

(In thousands of United States dollars)

Major Programme	Original appropriation	Transfers/ other adjustments	Revised appropriation	Disbursements during the year	Unliquidated obligations as at 31/12/00	Total expenditure	Balance of appropriations
Policy-making Organs	2,839.4	(359.7)	2,479.7	1,490.6	5.9	1,496.5	983.2
General Management	5,463.8	(618.4)	4,845.4	4,365.6	393.4	4,759.0	86.4
Strengthening of Industrial Capacities	20,327.3	(2,407.0)	17,920.3	11,665.4	1,213.1	12,878.5	5,041.8
Cleaner and Sustainable Industrial Development	8,566.8	(1,032.1)	7,534.7	5,897.2	263.5	6,160.7	1,374.0
Regional Programme Management	13,483.1	(740.0)	12,743.1	8,740.5	1,358.4	10,098.9	2,644.2
Administration	12,696.0	(1,497.4)	11,198.6	11,984.0	1,727.7	13,711.7	(2,513.1)
Buildings Management	20,491.5	(2,650.8)	17,840.7	9,699.7	2,923.5	12,623.2	5,217.5
Total A	83,867.3	(9,305.4)	74,562.5	53,843.0	7,885.5	61,728.5	12,834.0
Income	**Approved estimates**			**Actual income**	**Accrued income**	**Total income**	**(Excess) shortfall**
Regional Programme	507.6		507.6	414.3		414.3	93.3
Buildings Management	16,181.2	(2,093.2)	14,088.0	7,286.3	3,004.5	10,290.8	3,797.2
Miscellaneous Income							
(i) Estimated in GC.8/Dec.17	724.3	(17.5)	706.8	882.4		882.4	(175.6)
(ii) Not estimated in GC.8/Dec.17				(1,873.5)		(1,873.5)	1,873.5
Total B	17,413.1	(2,110.7)	15,302.4	6,709.5	3,004.5	9,714.0	5,588.4
Total A-B	66,454.8	(7,194.7)	59,260.1	47,133.5	4,881.0	52,014.5	7,245.6

Schedule 4.1

GENERAL FUND

Status of appropriations by major object of expenditure for the year 2000 as at 31 December 2000 (note 2 (a)(i))

(In thousands of United States dollars)

Major object of expenditure	Original appropriation	Transfers/ other adjustments	Revised appropriation	Disbursements	Unliquidated obligations as at 31/12/00	Total expenditure	Balance of appropriations
Staff costs	48,668.7	(5,130.5)	43,538.2	40,241.4	1,322.5	41,563.9	1,974.3
Official travel	1,215.2	(111.7)	1,103.5	551.3	125.1	676.4	427.1
Contractual services	260.0	(29.4)	230.6	166.6	17.0	183.6	47.0
General operating expenses	14,454.6	(1,672.0)	12,782.6	6,540.4	3,224.8	9,765.2	3,017.4
Supplies and materials	393.0	(51.1)	341.9	123.7	93.1	216.8	125.1
Acquisition of furniture and equipment	311.5	(41.1)	270.4	39.8	46.6	86.4	184.0
Technical cooperation and IDDA	6,937.8	(826.2)	6,111.6	1,106.9	796.7	1,903.6	4,208.0
EDP non-staff costs	2,075.3	(274.2)	1,801.1	1,622.2	454.4	2,076.6	(275.5)
Other expenditures	9,551.8	(1,169.2)	8,382.6	3,450.7	1,805.3	5,256.0	3,126.6
Total A	83,867.9	(9,305.4)	74,562.5	53,843.0	7,885.5	61,728.5	12,834.0
	Approved estimates			**Actual income**	**Accrued income**	**Total income**	**(Excess) shortfall**
Income							
Salaries and common staff costs	4,826.0	(593.3)	4,232.7	3,171.6	252.8	3,424.4	808.3
Official travel	3.5	(0.4)	3.1				3.1
General operating expenses	9,482.7	(1,185.6)	8,297.1	4,302.9	2,070.6	6,373.5	1,923.6
Supplies and materials	103.2	(13.6)	89.6	29.8	15.3	45.1	44.5
Acquisition of furniture and equipment	157.6	(20.8)	136.8	4.7	23.2	27.9	108.9
Other expenditures	2,115.8	(279.5)	1,836.3	191.6	642.6	834.2	1,002.1
Total B	16,688.8	(2,093.2)	14,595.6	7,700.6	3,004.5	10,705.1	3,890.5
Miscellaneous income							
(i) Estimated in GC.8/Dec.17	724.3	(17.5)	706.8	882.4		882.4	(175.6)
(ii) Not estimated in GC.8/Dec.17				(1,873.5)		(1,873.5)	1,873.5
Total C	724.3	(17.5)	706.8	(991.1)		(991.1)	1,697.9
Total A-B-C	66,454.8	(7,194.7)	59,260.1	47,133.5	4,881.0	52,014.5	7,245.6

II. NOTES TO THE FINANCIAL STATEMENTS

Preface

UNIDO MISSION STATEMENT

UNIDO is the specialist agency of the United Nations dedicated to promoting sustainable industrial development in countries with developing and transition economies.

UNIDO harnesses the joint forces of government and the private sector to foster competitive industrial production, develop international industrial partnerships and promote socially equitable and environmentally friendly industrial development.

UNIDO is the only worldwide organization dealing with industry from a development perspective. Its services are non-profit, neutral and specialized. Its staff are highly qualified with the widest range and depth of required industrial expertise. UNIDO acts as a catalyst to help generate national economic wealth and raise industrial capacity through its roles as a worldwide forum for industrial development and as a provider of technical cooperation services.

UNIDO's ultimate goal is to create a better life for people by laying the industrial foundations for long-term prosperity and economic strength.

Note 1. Summary of significant accounting policies

The following are the significant accounting policies of UNIDO:

(a) UNIDO's accounts are maintained in accordance with the Financial Regulations of UNIDO as adopted by the General Conference, the rules formulated thereunder, administrative instructions in force as at the date of conversion of UNIDO into a specialized agency, and in conformity with generally accepted government accounting principles. UNIDO follows the accounting standards as approved by the Consultative Committee on Administrative Questions on behalf of the Administrative Committee on Coordination at its eighty-third session and requested by General Assembly resolution 48/216, and the financial statements, of which these notes form an integral part, are presented in accordance with those standards, as shown below:

(i) Going concern, consistency and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons.

(ii) Prudence, substance over form, and materiality should govern the selection and application of accounting policies.

(iii) Financial statements should include clear and concise disclosure of all significant accounting policies which have been used.

(iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. The policies should normally be disclosed in one place.

(v) Financial statements should show corresponding figures for the preceding period.

(vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified.

(b) The UNIDO financial statements are prepared on the historical cost basis of accounting and have not been adjusted to reflect the effects of changing prices for goods and services.

(c) Fund accounting. The UNIDO accounts are maintained on a "fund accounting" basis. Separate funds for general or special purposes may be established by the General Conference or the Director-General. Each fund is maintained as a distinct financial and accounting entity, with a separate self-balancing double-entry group of accounts.

(d) The fiscal period of the Organization is a biennium and consists of two consecutive calendar years.

(e) The income, expenditure, assets and liabilities are recognized on the accrual basis of accounting except for trust funds and the Industrial Development Fund where income is recorded upon receipt of the contribution only.

(f) Translation of currencies. The accounts of the Organization are presented in United States dollars. Transactions in other currencies are translated into United States dollars at the time of the transaction at rates of exchange established by the United Nations. In respect of such currencies, the financial statements, prepared at such intervals as may be prescribed, reflect the cash, investments and current accounts receivable and payable in currencies other than United States dollars, translated at the United Nations rates of exchange in effect as at the date of the statements.

(g) Assessed contributions. In accordance with financial regulation 5.6, payments made by a Member State are credited first to the Working Capital Fund and then to the contributions due, in the order in which the Member State was assessed.

(h) Contributions in kind received or receivable and the value thereof are not accounted for but disclosed in the notes to the financial statements.

(i) Funds on deposit in interest-bearing bank accounts, certificates of deposit, time deposits and call accounts are shown in the statements of assets and liabilities as cash.

(j) Deferred charges:

(i) Deferred charges comprise expenditure items that are not properly chargeable in the current fiscal period and that will be charged as expenditure in a subsequent fiscal period.

(ii) For balance-sheet statement purposes only, that portion of the education grant advance which is assumed to pertain to the scholastic year completed as at the date of the financial statement is shown under deferred charges. The full amount of the advance is maintained in the accounts receivable from staff members until such time as the staff member produces the required proof of entitlement to the education grant, at which time the budgetary account is charged and the advance recovered.

(k) Fixed assets. Furniture, equipment, other non-expendables and leasehold improvements are not included in the assets of the Organization. Acquisitions are charged against budgetary accounts in the year of purchase.

(l) Commitments approved for future fiscal periods that are necessary in the interests of UNIDO, in accordance with financial rule 109.6, are disclosed in the notes to the financial statements of the respective fund. Such commitments are normally restricted to administrative requirements of a continuing nature and to other contracts or legal obligations where long lead times are required for delivery.

(m) No provision is made in the General Fund for repatriation grant entitlements or to meet contingencies under appendix D to the Staff Rules of UNIDO as funds are provided for in the budget appropriations. However, provision is made to meet repatriation grant entitlements and contingency liabilities for compensation payments under appendix D to the Staff Rules for personnel financed by technical cooperation other than UNDP and are calculated on the basis of 1 per cent of net base pay.

(n) Surpluses due to Member States are funds available for credit to Member States arising from unobligated balances of appropriations, savings in the liquidation of obligations for prior periods and contributions from new Member States. In accordance with financial regulation 4.2 (b) as amended, the amount standing to the credit of Member States is reduced by the amount of contributions remaining unpaid. The balance of the surplus account is to be offset against future assessments in accordance with financial regulation 5.2 (d), unless the General Conference decides otherwise.

(o) Other income:

(i) The net income realized from revenue-producing activities is reported as other income.

(ii) Refunds of expenditures charged to prior fiscal periods are credited to miscellaneous income.

(iii) Moneys accepted in respect of which no purpose is specified have been treated as miscellaneous income.

(iv) Gain/loss on exchange arises from transactions in currencies other than United States dollars and revaluation of assets and liabilities held in local currencies.

(v) Proceeds from the sale of surplus property are credited to the miscellaneous income of the respective funds.

(vi) Net income from sales of publications is reported as other income. Gross income and related costs are disclosed in the note to the General Fund.

(p) Technical cooperation accounts:

(i) The appropriations for technical cooperation programmes of the regular budget are administered in accordance with the Financial Regulations of UNIDO.

(ii) Allocation income—UNDP. The figures for allocation income from UNDP and UNDP trust funds are the same as reported for total expenditure in line with UNDP procedures, which require that allocations be adjusted to equal actual expenditure.

(iii) Contributions income—trust funds and Industrial Development Fund. Contributions from Governments or other donors are recorded upon receipt of the contribution.

(iv) Interest and miscellaneous income. Interest and miscellaneous income arising from the Regular Programme of Technical Cooperation are credited to the General Fund. Interest and miscellaneous income arising from UNDP activities are credited to the operating fund account maintained with that organization. Interest and miscellaneous income for technical cooperation trust funds are credited to relevant projects. Interest arising from Industrial Development Fund activities is credited to accounts payable until disposed of by the donor. Interest accrued under the General Purpose segment of the fund is credited to that fund.

(v) The criteria for recording and reporting unliquidated obligations against the current biennium for the Regular Programme of Technical Cooperation are the same as those for the regular budget. For all other technical cooperation fund sources obligations may be reported as expenditure of the current year on the basis of the following criteria:

Personnel services

The cost of salaries and related expenses corresponding to services rendered within the calendar year. Personnel services, in this context, includes temporary assistance and overtime as well as consultants who have subscribed to Special Service Agreements. However, when the remuneration of the consultant is expressed as a lump sum rather than a sum per period worked, the full cost of the contract may be treated as an obligation of the current year.

Supplies and equipment

The full cost of contracts or purchase orders entered into prior to the end of the year, whether or not delivery has been effected, as long as there is budgetary provision in the current period.

Subcontracts

An obligation can be sustained on the basis of the payment schedule included in the signed contract with the contractor. Where no payment schedule exists, the basis is the estimated timing of payments.

Fellowships

The cost of the fellowship from the date of commencement of study to completion of study or 31 December, whichever is earlier. The fellow must have been placed, i.e. the fellowship awarded to a named individual and the place of study, the course of study and the duration of the study established and the recipient Government notified.

Travel

The full cost of travel, including the cost of transportation, subsistence allowances and other incidental expenses can be sustained if travel started prior to the end of the calendar year.

Group training

The cost of activities held in the current year. In the case of activities beginning in one year and continuing into the next, the full cost of the activity should be charged to the current year.

(vi) Unliquidated obligations for the current period in respect of all technical cooperation activities other than the regular budget remain valid for 12 months following the end of the year, rather than the biennium, to which they relate. However, in accordance with UNDP reporting requirements, executing agencies may retain unliquidated obligations beyond 12 months when a firm liability to pay still exists; such liabilities are reported as accounts payable in the financial statements. Savings in the liquidation of prior period obligations are credited to individual projects as a reduction of current period expenditure in accordance with UNDP reporting requirements. The UNDP requirements are also applied in the case of the Industrial Development Fund and trust funds.

(vii) A system of average costing is used for UNDP projects whereby those elements of experts' actual costs which are unique to the individual expert are charged to UNDP projects at average cost, calculated by apportioning those costs over all UNDP projects in respect of which expert-months have been delivered in the current period.

(q) Trust funds. Director-General's bulletin UNIDO/DG/B.18/Rev.1 dated 15 May 1992 sets out revised policies for establishing and managing trust funds with effect from 26 May 1992. Extrabudgetary funds provided to reimburse the Organization for the use of its facilities are excluded from the provisions of UNIDO/DG/B.18/Rev.1.

(r) Special account for programme support costs:

(i) Reimbursement for programme support costs is provided for in respect of extrabudgetary technical cooperation activities. Reimbursement is calculated as a percentage of programme resources expended.

(ii) Under the UNDP successor arrangements for agency support services for programme and policy development (SPPD) as well as support for technical services (STS) are reimbursed at standard unit cost per work-month, whereas for administrative and operational services reimbursement is calculated at the rate of 10 per cent for all services.

(iii) In the financial statements of the Organization, the special account for programme support costs is shown separately from the inter-organization funds, from which its income derives.

(iv) Unliquidated obligations in respect of the special account for programme support costs are accounted for on the same basis as for the regular budget.

(s) Ex gratia payments made in accordance with financial rule 109.13 are reported in the notes to the financial statements of the respective fund pursuant to financial regulation 9.3.

Note 2. General Fund and Working Capital Fund

(a) Assessed contributions

(i) The General Conference approved an amount of $132,909,600 for the regular budget for 2000-2001 on the basis of an exchange rate of US$ 1 = AS 12.90 (GC.8/Dec.17) to be financed from

contributions by Member States one half of which ($66,454,800) has been assessed to Member States for 2000. This amount has been restated to $59,260,100 after applying the adjustment formula shown in decision GC.8/Dec.17 to take account of the average exchange rate actually experienced during 2000 (US$ 1 = AS 14.8635). The revised appropriations for 2000 are shown in Statement IV of the financial statements.

(ii) Due to the fact that Austrian schilling contributions were converted to United States dollars at the exchange rate in effect at the time of receipt, and to the fact that Austrian schilling contributions unpaid at 31 December 2000 were revalued at the rate in effect at that date (US$ 1 = AS 15.9083), the value of the assessment decreased by $6,504,482 to $59,950,318.

(b) Revenue-producing activities

Gross revenue from the sale of UNIDO publications was $140,776, one half of which ($70,388) was transferred to the sales publication revolving fund ($73,601). Costs for sales promotion activities and other expenses in the year 2000 are $22,858. The net balance of the sales publication revolving fund as at 31 December 2000 is $121,131.

(c) Currency exchange adjustments

As a result of fluctuations in the exchange rate between the Austrian schilling and the United States dollar, a net loss of $2,077,583 was realized on funds held in Austrian schillings.

(d) Prior biennium adjustments

Pursuant to decision IDB.7/Dec.7, arrears of assessed contributions in Austrian schillings for 1998-1999 were valued at the exchange rate of US$ 1 = AS 13.38, being the average exchange rate for the three-year period covering the biennium 1998-1999 and the 12-month period following that biennium and ending on 31 December 2000.

Prior biennium adjustments of $659,825 represent a decrease in the value of Austrian schilling contributions, 1998-1999 of Member States of $384,682 and a decrease of $275,143 of the surplus for the biennium 1994-1995 due to the delayed receipt of additional charges from the United Nations for the UNIDO Liaison Office in New York relating to the year 1994.

(e) Savings on or cancellation of obligations from the prior biennium

The following is an analysis, expressed in millions of United States dollars, of savings on liquidation of 1998-1999 obligations and of the status of appropriations for that biennium as at 31 December 2000:

Major Programme	Balance of appropriations as at 31 December 1999	Savings on liquidation of obligations in 2000	Balance of appropriations as at 31 December 2000
Policy-making Organs	0.4	0.1	0.5
General Management	0.1	0.3	0.4
Strengthening of Industrial Capacities	4.5	0.8	5.3
Cleaner and Sustainable Industrial Development	3.0	0.1	3.1
Regional Programme Management	2.0	(0.1)	1.9

Major Programme	Balance of appropriations as at 31 December 1999	Savings on liquidation of obligations in 2000	Balance of appropriations as at 31 December 2000
Technical Cooperation Management	(0.3)	1.0	0.7
Administration	7.7	2.4	10.1
Total A	17.4	4.6	22.0
	(Excess) shortfall over approved estimate	(Excess) shortfall accrued income	(Excess) shortfall over approved estimates
Regional Programme	0.4		0.4
Administration	6.4	1.3	7.7
Miscellaneous Income	(0.3)		(0.3)
Total B	6.5	1.3	7.8
Total A - B	10.9	3.3	14.2

(f) **Accounts receivable—other**

Accounts receivable—other; include the Organization's claim submitted to the Government of the United States of America in respect of United States income tax reimbursed to UNIDO staff members in 1996 and 1997 under the tax reimbursement agreement. While the Government of the United States of America had communicated to the Organization that funds appropriated for tax reimbursement payments to UNIDO are presently exhausted but that it is the objective of the Government to settle the outstanding claims to the extent funds become available. No payment was received in 2000.

The issue of the Organization's claim to the International Atomic Energy Agency under the cost sharing agreement for termination indemnity costs for Buildings Management staff separated during the 1995 staff reduction exercise is not resolved. A provision for a possible write-off of this receivable, is included in accounts payable.

(g) **Contributions received in advance**

Contributions of varying amounts, totalling $0.7 million, were received from Member States to be applied against the 2001 assessment.

(h) **Borrowings**

At the time UNIDO became a specialized agency an interest-free loan of $16,000,000 was received from the United Nations. The loan is repayable at the rate of $1,000,000 a year, commencing in 1990. The total amount due as at 31 December 2000 amounts to $5,000,000.

(i) **Accounts payable—other**

Interest income in excess of the budgetary estimate for the year 2000 is $390,812. Pursuant to decision GC.8/Dec.10, this amount is provisionally added to accounts payable ($97,385) established for this purpose in 1999.

(j) **Essential requirements programme—BMS**

In the budget of the biennium 2000-2001 total costs are estimated at $5.6 million. They are to be cost-shared with all Vienna-based organizations (VBOs). UNIDO's share is approximately $1.2 million. In the

first year of the biennium $1.0 million was expended of which $0.8 million is recoverable from the VBOs. Net advances of $0.8 million received from VBOs are held in accounts payable until they are offset by future invoices.

(k) Working Capital Fund

(i) The amount of the Fund was set by the General Conference at $9 million (GC.2/Dec.27). The level of the Working Capital Fund, reduced to $6,750,000 (GC.6/Dec.16) for the biennium 1996-1997 was further reduced to $6,610,000 for the biennium 1998-1999 (GC.7/Dec.12).

(ii) The excess of the balance of the Fund over its authorized level in the amount of $24,193 representing contributions assessed to new Member States in 2000 will be applied against future assessments.

(l) Surplus due to Member States

The following is an analysis of the surpluses due to Member States, expressed in millions of United States dollars after application of the provision for the delay in the collection of assessed contributions. The provision represents contributions receivable from Member States and new Member States for prior bienniums at balance sheet date.

	Surplus	Disposal of surpluses	Surpluses applied to assessments	Provisions for delays in the collection of contributions	Surpluses due to Member States	Remarks
2000	7.9				7.9	Provisional
1998 - 1999	13.1			10.1	3.0	
1996-1997 (GC.8/Res.4)	41.7	3.6	0.7	36.9	0.5	
1994-1995 (GC.7/Dec.17)	31.5	14.2			(27.0)	
1992-1993 (GC.6/Dec.15) (GC.8/Dec.10) (GC.8/Res.4)	14.7	10.4	2.0	2.1	0.2	
1990-1991	8.7			1.1	7.6	Retained — GC.5/Dec.14
1988-1989	6.5			0.2	6.3	Retained— GC.4/Dec.15
1986-1987 (GC.4/Dec. 15)	4.3	4.3				
	128.4	32.5	2.7	94.7	(1.5)	
Contributions from new Member States	1.5		1.0	0.3	0.2	
Total	129.9	32.5	3.7	95.0	(1.3)	

(m) Separation indemnity reserves

Pursuant to decision GC.6/Dec.15, paragraph (e), the amount of $9,546,732 representing the balance of appropriations for the biennium 1992-1993 which has been paid in was transferred to a separation indemnity reserve in 1995. The reserve has effectively been reduced to $991,717 by payments made during the period 1995 to 2000 amounting to $8,555,015 (in 2000, $371,210). Pursuant to decision GC.7/Dec.17 the amount of $13.9 million was transferred from the unutilized balance of appropriations for the biennium 1994-1995 for the funding of the separation indemnity reserve to meet the cost of staff separations resulting from the 1998-1999 programme and budgets. This reserve has effectively been reduced to $3,888,829 by payments made during the period 1998-2000 of $10,011,171 ($704 in 2000).

(n) Long-term contracts awarded for the operation of the VIC are not reported as commitments as they may be terminated at any time without penalty.

(o) Commitments representing legal obligations for which disbursement will be made in the year 2001 in the amount of $143,953, were entered into prior to 31 December 2000 in respect of the Regular Programme and IDDA.

(p) **Non-expendable equipment**

The following table shows the non-expendable equipment, at cost, expressed in millions of United States dollars, according to the cumulative inventory records of UNIDO as at 31 December 2000. In accordance with UNIDO accounting policies, non-expendable equipment is not included in the fixed assets of the Organization but is charged against the appropriations when acquired. The minimum dollar value per item of non-expendable property is $1,500.

Balance as at 1 January 2000		12.3
Add:	Acquisitions during 2000	1.0
Deduct:	Disposals during 2000	0.9
Balance as at 31 December 2000		12.4

(q) **Contingent liability for end-of-service payment to staff**

In accordance with the decision taken by the Panel of External Auditors in 1989 at Manila, UNIDO calculated the amounts required to cover the estimated costs of contingency liabilities for end-of-service payment as at 31 December 2000.

In line with United Nations accounting standards liabilities for end-of-service payments comprise end-of-service allowance, repatriation grant and compensation for accrued annual leave. The valuation is based on average cost of staff separating during the biennium 1996-1997. They are estimated to be:

Regular budget	$13.0 million
Operational budget	$3.2 million

Post-retirement benefits are excluded.

It should be noted that no budgetary provision has been made, except that in the case of the operational budget as reflected in Statement II and note 3(c) (operating reserve) there is a contingency reserve of $4.3 million which was effectively reduced to $2.4 million by negative fund balances.

(r) **Contingent liability to the United Nations Joint Staff Pension Fund**

Pursuant to Article 26 (a) of the Regulations and Rules of the United Nations Joint Staff Pension Fund, member organizations are obliged to pay in the sum necessary to make good the deficiency in the event that the actuarial valuation of the Fund shows that its assets may not be sufficient to meet its liabilities under these regulations. The United Nations Joint Staff Pension Fund Secretariat is to determine the potential liability of each member organization. In the report of the twenty-fifth actuarial valuation of the United Nations Joint Staff Pension Fund, the Consulting Actuary has assessed the actuarial sufficiency of the Fund. There is no requirement for deficiency payments under Article 26 of the Regulations of the Fund as of 31 December 1999. The actuarial valuation is to be updated in 2002.

(s) **After-service health insurance**

Staff members (their spouses, dependent children or survivors) retiring from service under the Pension Fund Regulations at age 55 or later are eligible for after-service health insurance coverage after having been a participant in a contributory health insurance scheme of the common system for at least 10 years. The same applies to staff members receiving compensation for disability under Appendix D to the Staff Rules. Costs of participation in this scheme are borne on the basis of joint contributions by UNIDO and the participants concerned.

During 2000, the Organization's contribution to the scheme amounted to $1,030,789. The account payable of $1,000,000 due to the United Nations in respect of former UNIDO staff members insured in the United Nations insurance plan for the period 1986 to 1994 was reduced by $305,932 to $694,068. In accordance with Programme and Budget Committee conclusion 2000/2 an actuarial study to determine the financial impact of the after-service health insurance was carried out, which shows the present level of unfunded liabilities to be $36.7 million.

(t) **Contributions in kind**

Contributions in kind estimated at $503,100 were received from Member States in support of the UNIDO field service, and $82,800 in support of travel of staff.

(u) **Common Fund for Major Repairs and Replacements**

On 1 January 1981 an agreement between the Republic of Austria, the United Nations and IAEA went into effect to establish a common fund for the purpose of financing the cost of major repairs and replacements of buildings, facilities and technical installations which are the property of the Republic of Austria and form part of the headquarters areas of the United Nations and IAEA at the Vienna International Centre. This agreement has also applied to UNIDO since 1986 when it became a specialized agency. The Fund is administered by the Controller, Financial Performance Control Branch of UNIDO through a joint committee. Annual financial statements are prepared by UNIDO and audited by the UNIDO Office of Internal Oversight. The liability of each of the three VIC-located organizations which was under the agreement limited to $150,000 per year, i.e. $25,000 as an annual contribution and up to $125,000 as reimbursement of approved expenditures incurred in the previous year, was increased to $325,000 as of 1 January 1996. The Republic of Austria is liable to pay the balance exceeding the combined limit of $900,000 established for the three United Nations organizations. In 1999 an agreement was reached between the VIC-based organizations and the Preparatory Commission for the Comprehensive Nuclear-Test-Ban Treaty Organization to share the annual contribution as well as the annual expenditure equally among the four of them, i.e. $18,750 as an annual contribution and up to $225,000 as reimbursement of approved expenditure incurred in the previous year.

The provisional Fund balance as at 31 December 2000 was $2,827,246.

Note 3. Other headquarters funds

(a) Funds reported under this heading comprise the special account for programme support costs and the Computer Model for Feasibility Analysis and Reporting (COMFAR).

(b) **Net excess of income over expenditure**

The following is an analysis, expressed in United States dollars, of income and expenditure during the year 2000 for the funds reported under this heading.

	Special account for programme support costs	Computer Model for Feasibility Analysis and Reporting	Total
Income	9,428,259	374,570	9,802,829
Expenditure	8,676,587	349,902	9,026,489
Net excess of income over expenditure	751,672	24,668	776,340

(c) **Operating reserve**

An operating reserve, established in respect of the special account for programme support costs in accordance with Programme and Budget Committee conclusion 1989/4 at $5,504,190 was reduced to $4,300,000 in accordance with Board decision IDB.14/Dec.12. The net reserve of $1,616,453 brought forward from 1999 was effectively increased by the positive fund balance of $751,672 to $2,368,125.

(d) **Contributions in kind**

Contributions in kind estimated at $187,400 were received from Member States in support of the UNIDO field service and $2,800 in support of travel of staff.

(e) Commitments in the amount of $0.2 million, representing legal obligations for which disbursements will be made in future bienniums were entered into prior to 31 December 2000 in respect of COMFAR.

Note 4. Technical cooperation

(a) Technical cooperation activities reported under this heading comprise activities executed by UNIDO with funds provided through the Industrial Development Fund, trust funds and inter-organization agreements with UNDP and other organizations, as well as the Special Account for the Implementation of Integrated Programmes from the unencumbered balances of appropriation (GC.8/Res.4).

(b) **Transfers to reserves**

This represents the charge to projects in respect of the provision for compensation payments referred to in note 1 (m).

(c) Of the $143,678,400 cash balance, the equivalent of $1,003,476 is held in currencies classified as non-convertible, as follows:

Trust funds	---
Industrial Development Fund	1,003,476
Total non-convertible currencies	1,003,476

(d) **Operating reserves**

The Industrial Development Board, in decision IDB.2/Dec.7, authorized the freezing of the operational reserve of the Industrial Development Fund at $550,000.

(e) Commitments, representing legal obligations for which disbursements will be made in future years, were entered into prior to 31 December 2000, as follows (expressed in millions of United States dollars):

Special Account of Integrated Programmes	0.2
Industrial Development Fund	11.0
Trust funds	2.3
Inter-organization arrangements	0.6
	14.1

(f) No ex gratia payments were made in 2000.

(g) Contributions in kind estimated at $49,200 were received from Member States in support of UNIDO project offices and projects, and $2,000 in support of project travel.

Note 5. Self-liquidating commercial activities (annex I)

VIC Catering Services

Contingency liabilities for termination benefits and indemnities claimed by the previous caterer—EUREST—are under review.

Non-expendable equipment used by the VIC Catering Services has been purchased by UNIDO. New non-expendable equipment in the amount of $6,307 was purchased in 2000. According to cumulative inventory records, total value amounts to $1,801,296. In accordance with agreements regarding the operation of the VIC, 78.98 per cent of the value of equipment acquired was recovered from other agencies. The equipment is now used by the new caterer—WIWAG.

Annex I

SELF-LIQUIDATING COMMERCIAL ACTIVITIES

Table 1. VIC Catering Services—Eurest

Statement of income and expenditure for the year ended 2000
(In United States dollars)

Income	
Gross sales	0
Less: Cost of goods sold	0
Net income from sales	0
Other income	14,088
Total income	14,088
Expenditure	
Personnel services	0
Other	39,645
Total expenditure	39,645
Excess (shortfall) of income over expenditure	(25,557)

Statement of assets and liabilities as at 31 December 2000

Assets	
Cash	343,205
Accounts receivable	36,440
Interest receivable	463
Advances	339,445
Total assets	719,553
Liabilities	
Accounts payable	62,498
Total liabilities	62,498
Fund balance	
Balance available 1 January 2000	692,024
Add: Excess (shortfall) of income over expenditure	(25,557)
Adjustment to Fund balance	(9,412)
Balance available 31 December 2000	657,055
Total liabilities and Fund balance	719,553

Table 2. VIC Catering Services—WIWAG

Statement of income and expenditure for the year ended 2000
(In United States dollars)

Income	
Gross sales	3,595,365
Less: Cost of goods sold	1,267,196
Net income from sales	2,328,169
Other income	85,217
Total income	2,413,386
Expenditure	
Personnel services	2,016,102
Other	310,603
Total expenditure	2,326,705
Excess (shortfall) of income over expenditure	86,681

Statement of assets and liabilities as at 31 December 2000

Assets	
Cash	110,745
Accounts receivable	512,179
Inventory	68,551
Total assets	691,475
Liabilities	
Accounts payable	604,794
Total liabilities	604,794
Fund balance	
Balance available 1 January 2000	0
Add: Excess (shortfall) of income over expenditure	86,681
Balance available 31 December 2000	86,681
Total liabilities and Fund balance	691,475

Annex II

TECHNICAL COOPERATION ACTIVITIES EXECUTED BY UNIDO

Table 1. Combined statement of income and expenditure and changes in reserves and fund balances for the year ended 31 December 2000

(In thousands of United States dollars)

	Regular Programme	Industrial Development Fund	Trust funds	Inter-organization arrangements	Special Account for Integrated Programmes	Total
INCOME						
Assessed contributions						
Voluntary contributions		38,005.0	13,306.9		4,405.3	55,717.2
Other income						
Funds received under inter-organization arrangements				10,711.6		10,711.6
Allocations from other funds	1,385.9					1,385.9
Interest income		205.6	1,863.3			2,068.9
Currency exchange adjustments		(672.4)	(1,269.6)			(1,942.0)
Miscellaneous		(4.5)	(2.3)			(6.8)
TOTAL INCOME	1,385.9	37,533.7	13,898.3	10,711.6	4,405.3	67,934.8
EXPENDITURE						
Salaries and common staff costs	817.3	14,470.6	7,007.3	5,053.5	864.4	28,213.1
Contractual services	18.2	18,769.0	1,907.1	1,050.0	90.8	21,835.1
Operational expenses	100.6	1,264.0	486.8	823.0	49.8	2,724.2
Acquisitions	248.4	8,973.2	1,577.8	1,088.5	199.7	12,087.6
Fellowships	201.4	2,274.7	1,306.8	1,112.0	66.7	4,961.6
Programme support costs		5,596.7	1,172.1	1,584.6	82.6	8,436.0
TOTAL EXPENDITURE	1,385.9	51,348.2	13,457.9	10,711.6 [a]	1,354.0	78,257.6
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		(13,814.5)	440.4		3,051.3	(10,322.8)
Prior biennium adjustments						
Provision for delays in collection of contributions						
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		(13,814.5)	440.4		3,051.3	(10,322.8)
Savings on or cancellation of prior biennium's obligations						
Transfers to reserves		74.1	39.8			113.9
Transfers from reserves						
Transfers to/from other funds						
Credits to Member States						
Other adjustments to reserves and fund balances						
Reserves and fund balances, beginning of year		82,732.7	31,621.1	15.8		114,369.6
RESERVES AND FUND BALANCES, END OF YEAR		68,992.3	32,101.3	15.8	3,051.3	104,160.7

References :-

[a] Annex II, table 5

Table 2. Combined statement of assets, liabilities, and reserves and fund balances as at 31 December 2000

(In thousands of United States dollars)

	Regular Programme	Industrial Development Fund	Trust funds	Inter-organization arrangements	Special Account for Integrated Programmes	Total 2000
ASSETS						
Cash and term deposits		103,555.0	35,516.9	4,606.5		143,678.4
Investments						
Accounts receivable						
Assessed contributions receivable from Member States						
Voluntary contributions receivable						
Other contributions receivable				751.1		751.1
Less provision for delay in collection of contributions						
Interfund balances		311.2	453.3		3,786.9	4,551.4
Other		1,410.3	687.8	420.1		2,518.2
Other assets		0.3		4,365.5		4,365.8
TOTAL ASSETS		105,276.8	36,658.0	10,143.2	3,786.9	155,864.9
LIABILITIES						
Payments or contributions received in advance				1,456.1		1,456.1
Unliquidated obligations		15,915.9	3,148.1	3,777.7	735.6	23,577.3
Accounts payable						
Interfund balances				746.5		746.5
Other		20,368.6	1,408.6	4,147.1		25,924.3
Other funds and special accounts						
Other liabilities						
TOTAL LIABILITIES		36,284.5	4,556.7	10,127.4	735.6	51,704.2
RESERVES AND FUND BALANCES						
Operating reserves		550.0				550.0
Other reserves		1,120.0	1,015.4			2,135.4
Balances relating to projects funded by donors		64,387.2 [a]	31,085.9 [b]			95,473.1
Working capital funds						
Surplus (deficit)		2,935.1 [a]		15.8	3,051.3	6,002.2
TOTAL RESERVES AND FUND BALANCES		68,992.3	32,101.3	15.8	3,051.3	104,160.7
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		105,276.8	36,658.0	10,143.2	3,786.9	155,864.9

References -

[a] Annex II, table 3.

[b] Annex II, table 4.

Table 3. Summary of transactions on sub-accounts of the Industrial Development Fund for the year ended 31 December 2000
(In United States dollars)

	Fund balance as at 01/01/2000	Cash received 2000	Expenditure 2000	Misc. income incl. general pool interest earned 2000	Fund balance as at 31/12/2000
General-purpose convertible	2,486,357	425,642	182,507	205,637	2,935,129
Agence de Coopération Culturelle et Technique	89,123	0	83,855	1,085	6,353
Agence Wallonne à l'Exportation	146,594	196,510	186,713	30	156,421
Australia	2,654	2,102	13,079	11,083	2,760
Austria	3,216,191	319,717	1,341,020	(361)	2,194,527
Austria—Integrated Programme	0	951,473	245,599	38	705,912
Bahrain	184,331	436,566	332,030	9	288,876
Belgium	1,027,288	684,764	407,221	(459,418)	845,413
Brazil	29,696	0	0	0	29,696
China	567,164	876,232	363,794	48	1,079,650
Common Fund for Commodities	(731,004)	752,878	397,080	30	(375,176)
Côte d'Ivoire	(109,207)	0	0	0	(109,207)
Costa Rica	(28,879)	27,537	0	0	(1,342)
Czech Republic (Ministry of Foreign Affairs)	84,040	0	45,868	7	38,179
Czech Republic (Ministry of Trade and Industry)	6	0	(8)	0	14
Democratic People's Republic of Korea	16,931	0	0	0	16,931
Denmark	2,756,126	1,871,293	1,245,375	87	3,382,131
Egypt	(101,718)	0	0	0	(101,718)
Finland	226,403	0	0	0	226,403
France (Ministere des Affaires Etrangeres)	498,625	584,659	775,273	35,547	343,558
France (Ministère d'Agriculture)	1,107,217	0	315,437	51	791,831
Germany*	1,793,339	1,366	954,568	(894)	839,243
Greece	666,250	492,085	398,713	(2,885)	756,737
Guatemala	443,724	563,000	149,880	15	856,859
Hungary	523,581	390,265	187,859	(5,615)	720,372
India	1,679,020	84,269	553,066	81	1,210,304
Inverni della Beffa, Italy	21	0	0	0	21
Iran (Islamic Republic of)	(2,337)	1,010	0	0	(1,327)
Ireland	92,369	115,820	(2,149)	(569)	209,769
Italy	9,650,699	1,613,970	3,587,257	6,920	7,684,332
Japan	3,093,923	808,305	2,599,788	(19,963)	1,282,477
Japanese Standards Association	(45)	(1,714)	(1,759)	0	0
Kuwait	0	150,000	0	0	150,000
Kuwait Institute	(279)	0	0	0	(279)
Luxembourg	0	144,473	24,746	4	119,731
Montreal Protocol	42,208,455	17,372,883	30,462,464	(94,400)	29,024,474
Netherlands	3,539,988	572,867	1,764,695	(1,025)	2,347,135
New Zealand	19,156	0	0	0	19,156
Norway	139,262	0	12,628	2	126,636
Norway—Integrated Programme	0	666,896	0	(9)	666,887
Poland	55,330	146,207	129,263	5,091	77,365
Portugal (Institute for Portuguese Cooperation)	126,709	0	0	0	126,709
Portugal (Multilateral Cooperation)	561,719	0	0	0	561,719
Republic of Korea	851,517	278,902	91,994	(107)	1,038,318
Saudi Arabia	601,560	0	19,846	3	581,717
SG des Eaux Minérals de Vittel	(1,450)	1,450	0	0	0
Slovakia	169,202	80,000	78,938	(3,154)	167,110
Switzerland	1,891,268	3,977,885	3,458,255	573	2,411,471
Thailand	56,506	0	54,582	13	1,937
Rockefeller Foundation	0	47,460	5,625	(1)	41,834
Undetermined	(1,152)	0	(26,552)	0	25,400
United Kingdom—Integrated Programme	0	3,000,000	251,653	(138)	2,748,209
Venezuela	62	0	0	0	62
Total special-purpose convertible	77,139,978	37,211,130	50,507,696	(527,822)	63,315,590
Bulgaria	(7,014)	0	0	(131)	(7,145)
China	138,806	45,515	0	(32)	184,289
Cuba	307,148	0	0	0	307,148
Czech Republic (Ministry of Foreign Affairs)	15,426	0	(2,382)	(8,520)	9,288
Egypt	(45,546)	0	0	0	(45,546)
Egyptian Iron and Steel Co.	31,942	0	0	0	31,942

	Fund balance as at 01/01/2000	Cash received 2000	Expenditure 2000	Misc. income incl. general pool interest earned 2000	Fund balance as at 31/12/2000
Hungary	169,296	(166,067)	(6,382)	(9,610)	1
India	582,896	179,451	173,258	(93,781)	495,308
Iran (Islamic Republic of)	1,049	(1,010)	0	(37)	2
Poland	276,747	228,424	411,279	(13,421)	80,471
Romania	492	0	0	(385)	107
Russian Federation	(77)	0	0	(2,536)	(2,613)
Slovakia	128,848	81,877	82,246	(20,170)	108,309
Technology Information, Forecasting and Assessment Council, New Delhi	388	0	0	0	388
Turkey	(90,147)	0	0	(479)	(90,626)
Undetermined	298	0	0	0	298
Total non-convertible	1,510,552	368,190	658,019	(149,102)	1,071,621
Grand total	81,136,887	38,004,962	51,348,222	(471,287)	67,322,340

[a] Includes balances from former German Democratic Republic.

Table 4. Summary of technical cooperation activities financed by trust funds for the year ended 31 December 2000 (In United States dollars)

	Fund balance 01/01/00	Contributions received, interest and miscellaneous income 2000	Expenditures 2000	Fund balance 31/12/2000
Projects financed by recipient Governments				
Algeria	5,272	341		5,613
Argentina	2,590,496	835,634	923,643	2,502,487
Belarus	23,644	1,534		25,178
Bolivia	11,243	729		11,972
Brazil	751,833	(288,718)	58,808	404,307
Chile	6,158	399		6,557
China	50,763	60,506	80,030	31,239
Colombia	70,889	195,948	32,364	234,473
Côte d'Ivoire	188,659	7,086	142,665	53,080
Egypt	470,283	23,598	298,547	195,334
Gabon		32,642		32,642
India	436,561	856,721	338,780	954,502
Iran, Islamic Republic of	58,548	22,156	15,408	65,296
Iraq	190,335	12,344		202,679
Libyan Arab Jamahiriya	102,480	(11,130)		91,350
Madagascar	111,031	8,343	(10,430)	129,804
Mauritius	33,030	2,755	(923)	36,708
Mexico	1,101	71		1,172
Oman	23,398	2,333	7,705	18,026
Panama	9,075	589		9,664
Paraguay	15,707	1,211	(166)	17,084
Peru	72,735	(72,735)		
Russian Federation	99,666	363,179	193,717	269,128
Saudi Arabia	185,443	11,882	15,386	181,939
Slovenia	166,341	7,140	129,608	43,873
Thailand	27,107	1,758		28,865
Turkey	12,131	787		12,918
Subtotal	5,713,929	2,077,103	2,225,142	5,565,890
Associate Experts				
Austria	132,821	142,715	143,903	131,633
Belgium	652,285	37,183	175,895	513,573
Denmark	108,883	471,841	355,410	225,314
France	69,380	33,423	27,296	75,507
Germany	88,602	155,602	133,122	111,082
Italy	148,100	4,617	189,706	(36,989)
Japan	511,811	133,873	29,249	616,435
Netherlands	677,632	488,046	526,987	638,691
Norway		85,586	24,711	60,875
Republic of Korea	67,118	2,709	55,200	14,627
Russian Federation	24,861	67,988	55,515	37,334
United Kingdom	26,017	(24,611)	1,406	
Subtotal	2,507,510	1,598,972	1,718,400	2,388,082
Junior Professional Officers				
Austria	28,421	1,843		30,264
Belgium	134,234	18,667	230	152,671
Denmark	216,828	(178,960)		37,868
France	13,364	(13,364)		
Germany	494,546	35,639	(6,992)	537,177
Italy	32,594	2,114		34,708
Japan	52,963	3,434		56,397
Netherlands	255,619	41,321	(33)	296,973
Norway	20,748	13,728	10,075	24,401
Sweden	45,167	2,929		48,096
Switzerland	18,628	1,208		19,836
Subtotal	1,313,112	(71,441)	3,280	1,238,391
Projects financed by donor Governments				
Australia	49,652	3,429	12,385	40,696
Austria	126,187	127,553	33,641	220,099

	Fund balance 01/01/00	Contributions received, interest and miscellaneous income 2000	Expenditures 2000	Fund balance 31/12/2000
Belgium	385,380	21,816	118,138	289,058
Canada	7,468	10,731	4,600	13,599
Czech Republic	119,768	170,665	109,098	181,335
Finland	100,661	546,708	100,538	546,831
France	127,817	194,559	94,028	228,348
Greece	52,328	2,486	22,579	32,235
Italy	8,035,028	5,963,775	4,958,181	9,040,622
Japan	7,473,685	1,321,616	2,435,918	6,359,383
Norway	(11,255)	63,373	51,847	271
Republic of Korea	320,107	56,502	47,983	328,626
Slovakia	6,675	433		7,108
Sweden	76,927	(49,468)	1,347	26,112
United Kingdom	456,149	339,498	68,519	727,128
USA	344,363	22,327	1,966	364,724
Subtotal	17,670,940	8,796,003	8,060,768	18,406,175
Other trust funds				
ALCOA Inter America Inc.	15,797	1,024		16,821
Arthur Andersen & Co.	4,270	277		4,547
Associate Mining Industries, Nigeria	24,119	1,564		25,683
Bahrain Development Bank	31,753	1,548	25,336	7,965
Beni Suef Cement Company	30,519	1,979		32,498
Cement Company of Northern Nigeria	229,368	14,874		244,242
Centro de Investigaciones Textiles	101,746	7,575	(3,109)	112,430
Ceylon Steel Corporation	4,768	309		5,077
Chiyoda Corporation	3,639	(3,639)		0
Common Fund For Commodities		131,167	8,806	122,361
Cooperation Council for the Arab States of the Gulf (GCC)	10,536	683		11,219
Engineering Consulting Firms Association	10,324	670		10,994
EPSTEIN Engineering Export Ltd.	728	47		775
European Union	61,977	(53,446)	671	7,860
Fed. Chemical & Ceramics Corp.	(1,513)	(98)		(1,611)
Food and Agriculture Organization of the United Nations	248	16		264
IFAD	146,957	9,643	26,139	130,461
Industrial Research and Consultancy Centre	329			329
Infocon	25,508	1,724	(1,169)	28,401
Inversionec Cofide S. A.	13,900	902		14,802
Iran Itok Engineering	9,606	623		10,229
Islamic Development Bank	26,639	46,294	46,847	26,086
Magnetti Marelli	50,484	2,626	11,538	41,572
Mitsui Co. Ltd.	8,826	572		9,398
New Nigeria Development Co.	23,660	1,597	(1,959)	27,216
Nigerian National Petroleum Corporation	697,736	49,305	86,251	660,790
Norad	674,750	911,865	408,173	1,178,442
Organisation Africaine de Communication par Satellite	66,444	4,777	674	70,547
Petroliam Nasional Berhard	25,427	1,648		27,075
PREMAG	2,342	152		2,494
Procter and Gamble Far East, Inc.	413	61	18	456
RCA Holding AG	235,058	(160,050)	75,008	
Servicio Nacional de Aprendizagem Industrial	499,897	211,905	433,348	278,454
Sezione Speciale per l'Assicurazione de Credito	32,889	2,133		35,022
Shahid Modarres Ind Pharmac	48,615	3,153		51,768
Staudhammer Finanz AG	3,029	196		3,225
Swedish International Enterprise Development Association	38,576	3,192	(7,875)	49,643
TESID Turkish Electronic Industries Assoc.	1,607	104		1,711
The Ford Foundation	1,590	103		1,693
The Yemen Corporation for Cement Industries	14,174	919		15,093
Ukrainisch-Österreichisches Forum	20,097	(20,097)		
Unilever	1,012	138	(1,249)	2,399
United Nations	450	29		479
USAID	(360)	(23)		(383)
World Bank	161,869	(26,165)	(2,913)	138,617
Subtotal	3,359,803	1,151,876	1,104,535	3,407,144
Multi-donor trust funds	80,189	345,835	345,787	80,237
Subtotal	80,189	345,835	345,787	80,237
TOTAL	30,645,483	13,898,348	13,457,912	31,085,919

Table 5. Summary of technical cooperation activities for the year ended 31 December 2000 financed under inter-organization agreements
(In United States dollars)

	Project expenditure	Programme support	Total expenditure
UNDP			
UNDP main programme	2,091,687	198,274	2,289,961
Support services for policy and programme development	1,316,988	578,506	1,895,494
Support for technical services at the project level	521,936	293,245	815,181
Project for which UNIDO is the associated agency	166,676	15,971	182,647
Government executed projects for which UNIDO is the implementing agency	4,744,278	473,457	5,217,735
UNDP trust funds	285,476	25,108	310,584
	9,127,041	1,584,561	10,711,602

Annex III

OPERATING FUNDS—UNDP AND UNDP TRUST FUNDS

REPORT NO. 1

UNITED NATIONS DEVELOPMENT PROGRAMME
(Name of Executing Agency)
(UNIDO)

Status of Funds as at 31 December 2000
(In US dollars)

Operating Fund

		$	$
Balance at 1 January 2000			5,583,234
Add:	Cash drawings from UNDP	(12,113,800)	
	IOVs	15,095,654	
	Other charges/credits (net)	3,039,308	
	Miscellaneous income and exchange adjustments (net) (Report No. 8)	264,246	
	Miscellaneous items refunded to UNDP (net) (Report No. 8)	(11,475)	6,273,933
			11,857,167
Less:	Expenditure and support costs for lines implemented for self-executed projects (Executing PDRs)	5,490,762	
	Expenditure and support costs for lines implemented for projects executed by other agencies and Governments (Implementing PDRs)	4,910,256	
			10,401,018
Balance at 31 December 2000			1,456,149

Represented by:

Cash at banks, on hand and in transit		4,606,528	
Accounts receivable (Report No. 9)		4,733,866	9,340,394
Less:	Accounts payable (Report No. 10)	6,418,321	
	2000 Unliquidated obligations	1,465,924	7,884,245
Balance at 31 December 2000			1,456,149

REPORT 13

STATEMENT I

GLOBAL ENVIRONMENTAL FACILITY
(Title of Trust Fund)
(Name of Participating and Executing Agency)
(UNIDO)

Status of Funds at 31 December 2000
(Expressed in US dollars)

Operating Fund

		$	$
Balance at 1 January 2000			(707,408)
Add:	Cash drawings from UNDP		640,597
	IOVs		
	Other charges/credits (net)		
	Miscellaneous income and exchange adjustments (net) (Report No. 19)		
	Miscellaneous items refunded to trust fund (net) (Report No. 18)		
			(66,811)
Less:	Expenditure during 2000		
	For projects		
	Disbursements (Report No. 15A)	152,274	
	Unliquidated obligations (Report No. 16)	129,212	
	For AOS (Report No. 15A)	24,709	306,195
			(373,006)
Add/subtract:			
	Adjustments to prior years (Report No. 15B):		
	Expenditure		
	Support costs		
	AOS		
Balance at 31 December 2000			(373,006)
Represented by:			
	Cash at banks, on hand and in transit		
	Accounts receivable (Report No. 20)		
Less:	Accounts payable (Report No. 21)	243,794	
	Unliquidated obligations (Report No. 16)	129,212	
			(373,006)
			(373,006)

STATEMENT 1
UNITED NATIONS POPULATION FUND
(Executing Agency)

Status of Funds as at 31 December 2000

OPERATING FUND

Balance as at 1 January 2000		18
Add:		
Cash drawings from UNFPA		
Miscellaneous income/Exp. (Schedule 3)		
		18
Deduct:		
Project costs		
Disbursements (Schedule 2)		
Unliquidated obligations (Schedule 2)		
Administrative & Operational Services Costs (Schedule 2)		
Add/subtract:		
Adjustments to prior year's expenditure (Schedule 4)		
Adjustments to prior year's Administrative & Operational Services Costs		
Balance as at 31 December 2000		18
Represented by:		
Cash at banks, on hand and in transit		
Accounts receivable	18	18
Deduct:		
Accounts payable (Schedule 5)		
Unliquidated obligations		
Balance as at 31 December 2000		18

STATEMENT OF UNSPENT ALLOCATIONS

Unspent balance of allocations as at 1 January 2000		3,291
Add:		
Net allocations issued by UNFPA from 1 January to 31 December 2000		
		3,291
Deduct:		
Allocations issued for future years		
Allocations available for 2000		3,291
Deduct:		
Allocations utilized during 2000		
Unspent balance of allocations for current year		3,291
Add:		
Allocations issued for future years		
Unspent balance of allocations as at 31 December 2000		3,291

REPORT 13

STATEMENT I
REPUBLIC OF KOREA FUND FOR THE TUMEN REGION
(Title of Trust Fund)
(Name of Participating and Executing Agency)
(UNIDO)

Status of Funds at 31 December 2000
(Expressed in US dollars)

Operating Fund

		$	$
Balance at 1 January 2000			(34,598)
Add:	Cash drawings from UNDP		18,261
	IOVs		
	Other charges/credits (net)		
	Miscellaneous income and exchange adjustments (net) (Report No. 19)		
	Miscellaneous items refunded to trust fund (net) (Report No. 18)		
			(16,337)
Less:	Expenditure during 2000		
	For projects		
	Disbursements (Report No. 15A)	(11,101)	
	Unliquidated obligations (Report No. 16)	12,436	
	For AOS (Report No. 15A)	134	1,469
			(17,806)
Add/subtract:			
	Adjustments to prior years (Report No. 15B):		
	Expenditure		
	Support costs		
	AOS		
Balance at 31 December 2000			(17,806)
Represented by:			
	Cash at banks, on hand and in transit		
	Accounts receivable (Report No. 20)		
Less:	Accounts payable (Report No. 21)	5,370	
	Unliquidated obligations (Report No. 16)	12,436	17,806
			(17,806)

REPORT 13

STATEMENT I
UNITED NATIONS CAPITAL DEVELOPMENT FUND
(Title of Trust Fund)
(Name of Participating and Executing Agency)
(UNIDO)

Status of Funds at 31 December 2000
(expressed in US dollars)

Operating Fund		$	$
	Balance at 1 January 2000		(313,469)
Add:	Cash drawings from UNDP		
	IOVs		
	Other charges/credits (net)		
	Miscellaneous income and exchange adjustments (net) (Report No. 19)		
	Miscellaneous items refunded to trust fund (net) (Report No. 18)		
			(313,469)
Less:	Expenditures during 1999		
	For projects		
	Disbursements (Report No. 15A)		
	Unliquidated obligations (Report No. 16)		
	For support costs (Report No. 15A)[a]		
	For AOS (Report No. 15A)		
			(313,469)
	Add/subtract:		
	Adjustments to prior years (Report No. 15B):		
	Expenditure		
	Support costs		
	AOS		
	Balance at 31 December 2000		(313,469)
	Represented by:		
	Cash at banks, on hand and in transit		
	Accounts receivable (Report No. 20)		
Less:	Accounts payable (Report No. 21)	313,469	
	Unliquidated obligations (Report No. 16)		313,469
			(313,469)

[a] Old regime only.

REPORT 13

STATEMENT I
UNITED NATIONS DEVELOPMENT FUND FOR WOMEN
(TITLE OF TRUST FUND)
(NAME OF PARTICIPATING AND EXECUTING AGENCY)
(UNIDO)

Status of Funds at 31 December 2000
(expressed in US dollars)

Operating Fund		$	$
Balance at 1 January 2000			(43,914)
Add:	Cash drawings from UNDP		
	IOVs		
	Other charges/credits (net)		
	Miscellaneous income and exchange adjustments (net) (Report No. 19)		
	Miscellaneous items refunded to trust fund (net) (Report No. 18)		
			(43,914)
Less:	Expenditure during 2000		
	For projects		
	Disbursements (Report No. 15A)	2,655	
	Unliquidated obligations (Report No. 16)		
	For support costs (Report No. 15A)[a]	265	
	For AOS (Report No. 15A)		2,920
			(46,834)
Add/Subtract:			
	Adjustments to prior years (Report No. 15B)		
	Expenditure		
	Support costs		
	AOS		
Balance at 31 December 2000			(46,834)
F presented by:			
	Cash at banks, on hand and in transit		
	Accounts receivable (Report No. 20)		
Less:	Accounts payable (Report No. 21)	46,834	
	Unliquidated obligations (Report No. 16)		46,834
			(46,834)

[a] Old regime only.

Distr.
GENERAL

IDB.24/7
PBC.17/7
13 March 2001

United Nations Industrial Development Organization

ORIGINAL: ENGLISH

Industrial Development Board

Twenty-fourth session
Vienna, 19-22 June 2001

Programme and Budget Committee

Seventeenth session
Vienna, 2-4 May 2001
Item 12 of the provisional agenda

APPOINTMENT OF EXTERNAL AUDITOR

Candidatures for the appointment of an External Auditor

Report by the Director-General

1. On the basis of recommendations by the Industrial Development Board, the General Conference, in its decision GC.8/Dec.15, decided to appoint the President of the Federal Court of Audit of Germany as the External Auditor for UNIDO from 1 July 2000 to 30 June 2002.

2. General Conference decision GC.6/Dec.18 requests the Director-General to invite proposals from Member States for the appointment of an External Auditor and to submit such proposals to the Programme and Budget Committee for consideration. In compliance with that decision, a note verbale dated 11 January 2001 was sent to Member States in which they were invited to inform the Director-General by 26 February 2001 of their interest in providing the services of an External Auditor, with a view to submitting such proposals to the Programme and Budget Committee at its seventeenth session, to be held from 2 to 4 May 2001.

3. As of 26 February 2001, the following candidatures had been received for the appointment of an External Auditor:

Mr. V. K. Shunglu	Comptroller and Auditor General, India
Mr. Abdessadeq El Mezouari el Glaoui	President of the Royal Court of Audit of Morocco
Mr. Guillermo N. Carague	Chairman of the Philippine Commission on Audit
Mr. Shauket Fakie	Auditor-General of the Republic of South Africa
Ms. Inga-Britt Ahlenius	Auditor General of Sweden
Mr. John Bourn	Comptroller and Auditor General of the United Kingdom of Great Britain and Northern Ireland

For reasons of economy, this document has been printed in a limited number. Delegates are kindly requested to bring their copies of documents to meetings.

4. Owing to the diverse information received from those Member States nominating candidates, and to the resultant difficulty of comparison, the Secretariat has prepared a standardized form for completion by all candidates. The compilation of replies received will be brought to the attention of the Committee for its consideration, thus facilitating the decision-making process.

ACTION REQUIRED OF THE COMMITTEE

5. The Committee may wish to propose to the Industrial Development Board that it recommend to the General Conference the appointment of one of the candidates as External Auditor for UNIDO for a period of two years beginning on 1 July 2002. The appointment would fall under the terms of reference specified in article XI (and annex) of the Financial Regulations of UNIDO. The travel and costs related to the work of the External Auditor are to be borne by the UNIDO regular budget.

Annex

COMMUNICATIONS CONCERNING CANDIDATURES FOR THE APPOINTMENT OF AN EXTERNAL AUDITOR BY 26 FEBRUARY 2001

A. Communication concerning the candidature of Mr. V. K. Shunglu, Comptroller and Auditor General of India

Permanent Mission of India to the International Organizations in Vienna
Kärntnerring 2
A-1015 Vienna
Tel.: 505 86 66
Telex: 11 3721 indem-a
Fax: 505 92 19

12 February 2001

The Permanent Mission of India to UNIDO presents its compliments to UNIDO, and, with reference to its note verbale No. CU 2000/279, dated 11 January 2001, has the honour to inform UNIDO that the Government of India has nominated Mr. V. K. Shunglu, Comptroller and Auditor General of India, as its candidate for the post of External Auditor of UNIDO for a period of two years beginning 1 July 2002. The following documents are enclosed:

- CV of Mr. V. K. Shunglu, Comptroller & Auditor General of India
- Profiles of Select Audit Personnel*
- Credentials of the comptroller & Auditor General of India*
- Audit approach, procedures and standards*

The Permanent Mission of India avails itself of this opportunity to renew to UNIDO the assurances of its highest consideration.

[Initialled]
[Stamp of the Seal of the Permanent Mission of India to UNIDO, Vienna]

*Available with the Secretariat upon request.

The United Nations Industrial
Development Organization
Vienna International Centre
Vienna

Introduction

We have the honour of presenting to the United Nations Industrial Development Organization our formal proposal for the External Auditor of the Organization. In this proposal we are providing the information requested for by the United Nations Industrial Development Organization vide its letter Ref.: CU 2000/279 dated 11 January 2001 regarding the appointment of the External Auditor of UNIDO with effect from 1 July 2002.

This proposal contains the curriculum vitae of Mr. V. K. Shunglu, Comptroller and Auditor General of India and profiles of the key persons on the audit team; details of national and international activities of our organization; description of the audit approach, procedures and standards that we will apply.

We affirm our commitment and complete assurance for providing high quality, cost effective professional external audit services, if appointed the External Auditor. Our services will cover not only certification of financial accounts but also performance and management audits, focusing on the economy, efficiency and effectiveness of operations. Our strong professional credentials and wide international experience and our association with the United Nations Board of Auditors as well as existing membership of the Panel of External Auditors of the United Nations and its Specialized Agencies, offer UNIDO significant benefits in terms of effective and efficient external oversight.

We would like to mention in conclusion that at its XVIth Congress, held at Montevideo in November 1998, INTOSAI conferred its highest award—the Jorg Kandutsch Award—to our organization in recognition of the professional expertise and contributions made by it.

This proposal is presented to the United Nations Industrial Development Organization for their favourable consideration.

Curriculum Vitae of Mr. V. K. Shunglu, Comptroller and Auditor General of India

Mr. V. K. Shunglu obtained his Bachelor's Degree in Arts from St. Stephens College, Delhi University in 1959 and went on to take a Master's Degree in History from the same University. He joined the Indian Administrative Service in 1962 and held various assignments under the Provincial Government including Principal Permanent Secretary in the Departments of Finance, Taxation, Planning. He was seconded to the Central (federal) Government and held senior positions in the Ministries of Textiles, Commerce, Finance and Cabinet Secretariat.

In the Central Government Mr. Shunglu was appointed as Permanent Special Secretary Power in 1993 and as Permanent Secretary, Health and Family

Welfare in 1994. Subsequently in 1995 he was appointed Permanent Secretary, Department of Industrial Policy and Promotion as well as the Department of Company Affairs. Mr. Shunglu has worked in the Asian Development Bank from 1985 to 1990 and was on sabbatical at the Economic Development Institute of the World Bank in 1976. He took over as the Comptroller and Auditor General of India on 15 March 1996.

In May 1996 he took over as Member of the United Nations Board of Auditors and the Panel of External Auditors of the United Nations and its Specialized Agencies from his predecessor who had held these posts since July 1993. He is also the External Auditor to the International Centre for Genetic Engineering and Biotechnology (ICGEB), Organization for Prohibition of Chemical Weapons (OPCW), World Tourism Organization (WTO) and International Maritime Organization (IMO).

Mr. Shunglu has played an active role in the international and regional associations of Supreme Audit Institutions. He is the Secretary-General of the Asian Organization of Supreme Audit Institutions (ASOSAI). He is a member of the Governing Boards of both the International Organization of Supreme Audit Institutions (INTOSAI) and of the Asia Organization of Supreme Audit Institutions (ASOSAI). He is the Chairman of the INTOSAI Standing Committee on EDP Audit. He was conferred the prestigious Jorg Kandutsch Award by INTOSAI during its XVIth Congress at Montevideo in November 1998.

B. Communication concerning the candidature of Mr. Abdessadeq El Mezouari el Glaoui, President of the Royal Court of Audit of Morocco

Permanent Mission of the Kingdom of Morocco to the International Organizations in Vienna

Ref. KA/65

The Permanent Mission of the Kingdom of Morocco to the International Organizations in Vienna presents its compliments to the United Nations Industrial Development Organization (UNIDO) and, further to its circular note CU 2000/279 of 11 January 2001, has the honour to inform UNIDO that the Kingdom of Morocco is submitting the candidature of Mr. Abdessadeq El Mezouari el Glaoui, President of the Royal Court of Audit for the position of External Auditor at UNIDO.

Given the importance that the Government of His Majesty the King attributes to the various activities of UNIDO, and bearing in mind the excellent qualifications of Mr. Abdessadeq El Mezouari el Glaoui as well as his vast experience (curriculum vitae attached), the Permanent Mission of the Kingdom of Morocco would be most grateful if the Organization would give its most serious consideration to this candidature.

The Permanent Mission of the Kingdom of Morocco takes this opportunity to renew to the United Nations Industrial Development Organization the assurances of its highest consideration.

Vienna, 26 February 2001

[*Stamp of the Permanent Mission*]

UNIDO - VIC

CURRICULUM VITAE

Family name:	El Mezouari el Glaoui ben Hadj Thami el Mezouari el Glaoui
First name:	Abdessadeq
Date and place of birth:	24 December 1924 at Marrakesh Married to Georgina Fatima Zohra Audemar de Corbon Two sons: Thami Youres and Ismael El Amine
Education:	Primary school: Ecole du Pacha at Marrakesh Secondary school and university: Ecole des Roches, Verneuil s/Avre, EURE, France Bachelor of Law Doctorate in public law Doctorate in private law (University of Bordeaux, France)
Employment:	
5 Nov. 1994:	Judiciary Caliphate of the Pasha of Marrakesh (Civil Section, Vizierial Order of 5 November 1944)
10 May 1956:	President of the Regional Court of Marrakesh Dahir of H.M. King Mohamed V
18 Oct. 1956:	Royal Attorney before the High Sharifian Court Dahir of H.M. King Mohamed V
1 Nov. 1962:	Minister Plenipotentiary assigned as Minister-Counsellor to the Royal Moroccan Embassy in Washington (Decree of H.M. King Hassan II)
13 Aug. 1965:	Ambassador of H.M. the King of Morocco to the Scandinavian countries (Sweden, Norway and Denmark)
23 Nov. 1967:	Ambassador of H.M. the King of Morocco to the Federal Republic of Germany and Finland

3 Jan. 1970:	Ambassador of H.M. the King of Morocco to the French Republic
7 Feb. 1971:	Ambassador of H.M. the King of Morocco to the United States of America
10 June 1976:	President of the Royal Court of Audit
Decoration:	*Ordre du Trône officier* (1965) (Officer of the Order of the Throne)
Foreign Decoration:	
	France:
	Légion d'honneur (Legion of Honour) (Chevalier (Knight), 1952)
	National Order of Merit (Great Cross, 1971)
	Sweden:
	Order of the North Star (Great Cross, 1967)
	Federal Republic of Germany:
	National Order of Merit (Great Cross, 1970)
Sports:	First Vice-President of the Royal Moroccan Golf Federation
	Holder of the Sports Order of Merit, Highest Degree

C. Communication concerning the candidature of Mr. Guillermo N. Carague, Chairman of the Philippine Commission on Audit

No. VN-PH-69-2000

The Permanent Mission of the Philippines presents its compliments to the Director-General of the United Nations Industrial Development Organization and with reference to the latter's note No. CU 2000/279, dated 11 January 2001, has the honour to nominate Mr. Guillermo N. Carague, current Chairman of the Philippine Commission on Audit (COA), for appointment to the post of UNIDO External Auditor for a period of two years beginning 1 July 2002.

Mr. Carague has held distinguished positions in the Philippine Government prior to his appointment as Chairman of the Commission on Audit on 2 February 2001. He served as Secretary of the Department of Budget and Management from 1987 to 1992 during the administration of former President Corazon C. Aquino. Concurrent with his cabinet position, he was appointed Monetary Board Member of the Central Bank of the Philippines and also Board Member of the National Economic and Development Authority (NEDA), two vital agencies of the Philippine Government.

As a certified public accountant, lawyer and management practitioner, Mr. Carague also had a prominent career in the private sector and the academe, having been a partner of one of Asia's biggest and most reputable auditing firms, Sycip, Gorres, Velayo and Co., SGV, and special lecturer at the University of the Philippines Institute of Small Scale Industries.

He is a member of various professional and civic organizations in the Philippines and has received the Outstanding Certified Public Accountant Award from the Philippine Institute of CPAs in 1987.

Mr. Carague's detailed curriculum vitae is enclosed for reference and consideration.

The Permanent Mission of the Philippines avails itself of this opportunity to renew to the Director-General of the United Nations Industrial Development Organization the assurances of its highest consideration.

[*Initialled*]
[*Stamp of the Embassy of the Philippines, Vienna, Austria*]

Vienna, 22 February 2001

Guillermo N. Carague
Chairman, Philippine Commission on Audit
(2 February 2001-1 February 2008)

SCHOLASTIC RECORD

- Certified Public Accountant
- Lawyer
- Management Development Program—Asian Institute of Management
- Stanford Executive Program—Stanford University in California, USA
- Doctor of Technology (Honoris Causa)—Technological University of the Philippines
- Doctor of Philosophy in Institutional Development and Management (Honoris Causa) Isabela State University
- Doctor of Management (Honoris Causa)—Polytechnic University of the Philippines

PROFESSIONAL AND BUSINESS EXPERIENCE

GOVERNMENT SERVICE

- 1987-1999 Monetary Board Member, Bangko Sentral ng Pilipinas (Central Bank of the Philippines)
- 1987-1992 Secretary, Department of Budget and Management
- 1987-1992 Board Member, National Economic and Development Authority
- 1991-1992 Chairman;, Mount Pinatubo Rehabilitation Task Force
- Presidential Cabinet Officer for Regional Development (Region III)
- 1991-1992 Chairman of the Board, Technology and Livelihood Resource Center

- Chairman of the Following Boards, Councils and Inter-Agency Committees
  - Development Budget Coordinating Committee, NEDA
  - Open Market Committee, Central Bank of the Philippines, Procurement Policy Board
  - Government Productivity Improvement Council
  - Financial Management Information System
  - Committee for Local Government Units
  - Committee for State Universities and Colleges
  - Cabinet Action Committee on Decentralization

PRIVATE INSTITUTIONS

- 1979-1986 Partner, Sycip, Gorres, Velayo and Co., SGV
- 1971 & 1978 Special Lecturer, University of the Philippines Law Centre
- 1976 Special Lecturer, University of the Philippines Institute of Small Scale Industries
- 1963-1973 Faculty Member, University of the East

AWARDS

- Outstanding CPA in Government Service, Philippine Institute of CPAs (Nov. 1987)
- Outstanding CPA in Government Service, Government Association of CPAs (June 1987)

MEMBERSHIP IN PROFESSIONAL AND CIVIC ORGANIZATIONS

- Integrated Bar of the Philippines
- Philippine Institute of Certified Public Accountants
- Rotary Club of Makati East
- Financial Executive Institute of the Philippines
- Management Association of the Philippines

He has written on a wide variety of topics, such as government budgeting, poverty alleviation, economic planning and development, Pinatubo and Disaster Rehabilitation, oil price deregulation, education, housing programmes, traffic solutions, transportation and banking.

D. Communication concerning the candidature of Mr. Shauket Fakie, Auditor-General of the Republic of South Africa

South African Permanent Mission to the United Nations and International Organizations Vienna
Sandgasse 33, 1190 Vienna
Tel.: 320 64 93
Fax: 320 64 93 51
e-mail: saembvie@aon.at
Website: www.southafrican-embassy.at

Ref.: ML/1/UNIDO/3
NSS/ems

26 February 2001

The Permanent Mission of South Africa presents its compliments to the Secretariat of the United Nations Industrial Development Organization (UNIDO) and has the honour to inform that Mr. Shauket Fakie, Auditor-General of the Republic of South Africa has been nominated as candidate for the position of external auditor of UNIDO for a two-year term, commencing 1 July 2002. A curriculum vitae of Mr. Fakie is enclosed. It would be appreciated if Mr. Fakie's name could be included in the pre-session document to be issued for the seventeenth session of the Programme and Budget Committee.

The Permanent Mission of South Africa avails itself of this opportunity to renew to the Secretariat of the United Nations Industrial Development Organization the assurances of its highest consideration.

[*Initialled*]
[*Stamp of the South African Embassy, Vienna*]

The Secretariat
UNIDO
P.O. Box 300
1400 Vienna

CURRICULUM VITAE

Mr. Shauket Allie Fakie, Bcompt (Hons), CA (SA)
Auditor-General of the Republic of South Africa

Mr. Shauket Fakie holds the degrees *Baccalaureus Computations* and *Honours Baccalaureus Computationis*, which were awarded by the University of South Africa. He qualified professionally as a chartered accountant (South Africa) in 1986. When his career development was impeded during the apartheid years, he took up a position as a partner in a leading Australian auditing firm, after which he practised as an independent auditor, consultant, tax adviser and financial accountant in the private and public sectors. Mr. Fakie returned to South Africa in 1993 and rejoined Ernst and Young where he was responsible for

developing business plans and rendering management advisory and business process re-engineering services, as well as business improvement projects.

He is actively involved in the audit profession and has served on various committees of the South African Institute of Chartered Accountants, the Public Accountants' and Auditors' Board, as well as the Institute of Chartered Accountants in Australia. He is also a member of the Association for the Advancement of Black Accountants in Southern Africa.

Mr. Fakie joined the Office of the Auditor-General in November 1995, when he was appointed as provincial auditor of the Gauteng Province. He was appointed to the position of deputy auditor-general and chief executive officer of the office with effect from 1 March 1998. He was subsequently appointed as auditor-general in December 1999, a position he currently holds for a term of seven years.

Under his leadership, the office produces approximately 1,350 audit reports annually, in respect of audits at national, provincial and local government level, as well as various public entities. This is achieved through the support of a professional office that has a staff complement of 1,290 staff members and that is a recognized partner with the auditing profession in South Africa.

Mr. Fakie has been instrumental in the process of building the office's international profile. The office has been awarded the prestigious audits of the World Health Organization (WHO) and the International Organization of Supreme Audit Institutions (INTOSAI). In addition to these audits, Mr. Fakie is also a member of the Board of External Auditors of the United Nations (UN) where he is responsible for, inter alia, the audits of UN Peacekeeping Operations, UN Development Programme and UN Fund for Population Activities. He is also a member of the Board of External Auditors of the Organization of African Unity. The confidence with which these auditees viewed his contributions, was reconfirmed through his reappointment as the external auditor of both INTOSAI and WHO.

His reputation amongst his peers has been demonstrated by his election as the chairperson of the UN Panel of External Auditors, whose purpose it is to further the coordination of audits for which members are responsible and to exchange information on methods and findings.

After liaison with his peers, as well as careful consideration of resources and the contribution, which he can make to UN Industrial Development Organization, Mr. Fakie has decided to put forward his candidature for the position of external auditor.

E. Communication concerning the candidature of Ms. Inga-Britt Ahlenius, Auditor General of Sweden

Permanent Mission of Sweden
to the International Organizations
Vienna

The Permanent Mission of Sweden presents its compliments to the Director-General of the United Nations Industrial Development Organization, and with reference to his note of 11 January 2001, ref. CU 2000/279, has the honour to inform that the Government of Sweden has nominated Ms. Inga-Britt Ahlenius, Auditor General of Sweden, as its candidate for the post of External Auditor of the Untied Nations Industrial Development Organization for a period of two years beginning 1 July 2002. Enclosed is the CV of Ms. Inga-Britt Ahlenius.

The Permanent Mission of Sweden avails itself of this opportunity to renew to the United Nations Industrial Development Organization the assurances of its highest consideration.

Vienna, 23 February 2001

[*Initialled*]
[*Stamp of the Swedish Embassy in Vienna*]

To the
Director-General of the
United Nations Industrial Development Organization
Vienna International Centre
Vienna

The Swedish National Audit Office

Curriculum Vitae

Family name:	Ahlenius
First names:	Inga-Britt
Date of birth:	19 April 1939
Nationality:	Swedish

EDUCATIONAL BACKGROUND

Degree in Business Administration
Stockholm School of Economics, 1961
Humanities, languages

PROFESSIONAL RECORD

1993-present	Auditor General of Sweden
1995-present	Chairman of INTOSAI Auditing Standards Committee
1993-1996	Chairman of the Governing Board of the European Organization for Supreme Audit Institutions (EUROSAI)
1996-1999	Member of the Governing Board of EUROSAI

1999	One of five members in the Committee of Independent Experts appointed by the European Parliament to scrutinize the management of the European Union
1999-present	Visiting professor at the University of Uppsala, faculty of political science
1987-1993	Ministry of Finance, Head of the Budget Department
1980-1987	Ministry of Finance, Head of Ministerial Department
1975-1980	Ministry of Finance, Head of Section in the International Department and the Budget Department
1968-1975	Ministry of Commerce and Industry, issues concerning Nordic countries and Sweden's free trade agreement with the EEC
1962-1968	Economic secretariat of Svenska Handelsbanken, Sweden's largest commercial bank
1963-1964	Societé Tunisienne de Banque in Tunisia, Department for medium term credits

MEMBERSHIPS

Member of the Board of the Swedish Centre for Business and Policy Studies (SNS)
Member of the Royal Swedish Academy of Engineering Sciences (IVA)

F. Communication concerning the candidature of Mr. John Bourn, Comptroller and Auditor General of the United Kingdom of Great Britain and Northern Ireland

United Kingdom Mission, Vienna

23 February 2001

Dear Director-General,

APPOINTMENT OF EXTERNAL AUDITOR TO UNIDO

Further to your note of 11 January 2001 (reference CU 2000/279) on the subject of the appointment of External Auditor, I have great pleasure in forwarding a proposal from the Comptroller and Auditor General of the United Kingdom.

I enclose the original submission and three copies for your use.

[*Signed*] John Freeman
Ambassador & Permanent Representative

Mr. Carlos Magariños
Director-General
United Nations Industrial Development Organization
Room 2265
Vienna International Centre

Key Points of the UK Proposal:*

I am very pleased to provide information regarding my proposal to act as the External Auditor of the United Nations Industrial Development Organization (UNIDO).

This proposal responds to the request for proposal issued by UNIDO and includes some additional material to assist in the consideration of the proposal. If appointed, my Office will provide a fully professional and highly cost-effective external audit service to the Organization.

In summary:

- I and my Office are totally independent of the United Kingdom Government;
- Our financial audit methodology has been developed in line with the most modern best practice and will ensure that our work is founded on a thorough understanding of the Organization's main business systems and operations. Each stage of our audit adds value through practical and constructive advice on the management of risks, systems and controls;
- We are at the forefront of developments in the use of information technology in audits and employ the latest audit software in our audit work. We are also exploiting information technology to provide our staff with on-line access to our headquarters support systems and databases wherever they may be working in the world;
- We have a proven track record of experience of auditing United Nations and other international public sector organizations, including three terms as a member of the United Nations Board of Auditors. We have also worked with the World Bank as Chairman of a Multilateral Audit Advisory Group;
- We have established a wide range of contacts with Supreme Audit Institutions of developing nations through our international training programme and involvement in international bodies and conferences.
- My staff are highly qualified and experienced auditors who are fully trained to conduct audits in accordance with internationally recognized auditing, professional and ethical standards. Rigorous review and quality control procedures ensure delivery of a high quality, efficient and cost-effective audit;

*Further information available with the Secretariat upon request.

- We are committed to providing high quality long-form audit reports in conjunction with the audit opinion, as provided for under the Financial Regulations. In completing our work we draw on a wide range of specialist skills and experience;

- We propose to undertake the 2002-2003 biennial audit of UNIDO for a fee of Euro 260,000. This fee will be fixed, and will be changed only in exceptional circumstances or where significant extra work is requested. These circumstances and requests will be discussed and agreed with the Organization before undertaking any additional fee work.

- I would be available for appointment for any further periods specified by the Organization.

I commend this proposal to the United Nations Industrial Development Organization.

[Signed]

Sir John Bourn KCB
Comptroller and Auditor General
United Kingdom

The UK Comptroller and Auditor General's Credentials

CV of the United Kingdom Comptroller and Auditor General

The Comptroller and Auditor General, Sir John Bourn, was educated at the London School of Economics, where he obtained a first class honours degree in Economics and a PhD. He has worked in several government departments, including the Treasury, the Northern Ireland Office and at the Civil Service College. Before leaving the Civil Service to take up his appointment as Comptroller and Auditor General, he was the Deputy Under Secretary of State for Defence Procurement in the Ministry of Defence.

Sir John is an Honorary Fellow of the University of Brighton and Honorary Fellow of the London School of Economics. He is a visiting Professor at the London School of Economics and is a tutor and counsellor for the Open University. He is a Companion of the Institute of Management and a Fellow of the Chartered Institute of Purchasing and Supply.

He took up his present post as Comptroller and Auditor General, and head of the national Audit Office in 1988.

Distr.
GENERAL

IDB.24/7/Add.1
PBC.17/7/Add.1
10 April 2001

United Nations Industrial Development Organization

ORIGINAL: ENGLISH

Industrial Development Board

Twenty-fourth session
Vienna, 19-22 June 2001

Programme and Budget Committee

Seventeenth session
Vienna, 2-4 May 2001
Item 12 of the provisional agenda

APPOINTMENT OF EXTERNAL AUDITOR

Candidatures for the appointment of an External Auditor

Report by the Director-General

Addendum

1. Document IDB.24/7-PBC.17/7 provided information on the candidatures that had been submitted by 26 February 2001 for the services of an External Auditor. After that date, the following candidature was received:

Mr. Philippe Nezerwe	Commercial Manager Bujumbura Textile Company (COTEBU), Burundi

2. The communication received is provided in the annex to the present document.

For reasons of economy, this document has been printed in a limited number. Delegates are kindly requested to bring their copies of documents to meetings.

V.01-82700 (E)

Distr.: 18 April 2001

Annex

COMMUNICATION CONCERNING THE CANDIDATURE OF MR. PHILIPPE NEZERWE, COMMERCIAL MANAGER, BUJUMBURA TEXTILE COMPANY (COTEBU), BURUNDI

REPUBLIC OF BURUNDI

Bujumbura,

MINISTRY OF FOREIGN AFFAIRS AND COOPERATION

NOTE VERBALE

Ref. No. 204.15.072/RE/2001

The Ministry of Foreign Affairs and Cooperation of the Republic of Burundi presents its compliments to the Office of the Director-General of the United Nations Industrial Development Organization (UNIDO) and, with reference to decision GC.6/Dec.18, concerning the submission of proposals for the appointment of an External Auditor, has the honour to inform the Office of the Director-General that the Government of Burundi is submitting the candidature of Mr. Philippe NEZERWE, who is at present Commercial Manager of the Bujumbura Textile Company (COTEBU).

Mr. Nezerwe's curriculum vitae is attached.

The Ministry of Foreign Affairs and Cooperation thanks the Office of the Director-General of UNIDO in advance for its attention to this matter and takes this opportunity to renew the assurances of its highest consideration.

Bujumbura, 26 February 2001

To the
Office of the Director-General
UNIDO
Vienna

CURRICULUM VITAE

1. APPLICANT

Family name and first name:	Nezerwe, Philippe
Date of birth/nationality:	8 October 1954, Burundi
Marital status:	Married, 3 children
Languages:	French, English, Kirundi and Swahili

2. EDUCATION AND CAREER

1960-1973:	Primary school, full humanities course (Burundi)
1973-1977:	Degree in Economic and Administrative Sciences from the Univers of Burundi
Aug. 1977-Sept. 1978:	Adviser in the Department of Accountancy (Ministry of Finance of Burundi)
Sept. 1978-Sept. 1979:	Deputy Director of the Budget Control Department in the Burundia Ministry of Finance
Sept. 1979-Oct. 1980:	Director of the Budget Control Department in the Burundian Minis of Finance
Oct. 1980-June 1981:	Commercial Auditing at Mons State University (Belgium)
July 1981-Dec. 1986:	Financial Inspector at the Ministry of Finance of Burundi
Jan. 1987-Dec. 1993:	Internal Auditor at the Organization for Planning and Development the Kagera River Basin (OBK) (Burundi, Rwanda, Tanzania, Uganda)
Sept. 1994-Feb. 1996:	Adviser to the Prime Minister on Economic Questions
March 1996-Dec. 1996:	Director-General of the Ministry for Commerce, Industry and Tourism
Jan. 1997-present:	Commercial Director at COTEBU (Burundian Textile Company)

3. OTHER EMPLOYMENT

1979-1986: Professor for courses in Study and Analysis of Accounts and Internal Auditing at National College of Accountancy in Burundi, the College of Taxation and the Advan College of Commerce

— External Auditor at the Organization for Planning and Development of the Kag River Basin (OBK), Burundi, Tanzania, Rwanda and Uganda (from 1983 to 1986 Kigali;

— External Auditor for the Economic Community of Central African States, from 19 to 1994, at Libreville;

External Auditor for the Permanent Technical Secretariat of the Conference Ministers of Education in French-speaking Countries (CONFEMEN), from 199 2000, at Dakar;

— External Auditor for public companies in Burundi.

I am experienced in the use of microcomputers and have worked with several missions of internatio organizations, including UNIDO.

I swear that the information given above is accurate and corresponds to the truth.

Done at Bujumbura, 2 February 2001

[Signed]

Distr.
GENERAL

IDB.24/8
PBC.17/8
14 March 2001

United Nations Industrial Development Organization

ORIGINAL: ENGLISH

Industrial Development Board

Twenty-fourth session
Vienna, 19-22 June 2001

Programme and Budget Committee

Seventeenth session
Vienna, 2-4 May 2001
Item 5 of the provisional agenda

FINANCIAL SITUATION OF UNIDO

Financial situation, including arrears

Report by the Director-General

Provides information on the financial situation of UNIDO, including arrears, as at 31 December 2000, as well as on significant financial developments that affected the Organization during the first year of the biennium. As for other sessions of the governing bodies, a conference room paper will be issued during the session to provide updated information on the status of assessed contributions and voting rights.

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For reasons of economy, this document has been printed in a limited number. Delegates are kindly requested to bring their copies of documents to meetings.

I. OVERVIEW

1. The financial situation as at 31 December 2000 can be summarized in the following major points:

(a) Regular budget expenditures for the first year of the biennium 2000-2001 amounted to 87.8 per cent of total net appropriations for 2000;

(b) The operational budget recorded a surplus of $0.8 million and the reserve level was increased from $1.6 million to $2.4 million;

(c) The level of regular budget cash resources (including the Working Capital Fund and unutilized/unencumbered balances of appropriations) was $13.7 million. In comparison, the cash balance as at 31 December 1999 and 1998 was $12.9 million and $9.6 million respectively;

(d) The collection rate of 2000 assessed contributions was 84.0 per cent and was favourable compared to the 1999 and 1998 rates of 82.9 per cent;

(e) The collection rate of prior years' arrears, as compared to the current year's assessments, was 16.0 per cent. The rates as at 31 December 1999 and 1998, as compared to the assessments of those years, were 16.9 and 12.1 per cent, respectively;

(f) Outstanding contributions amounted to $104.7 million (including $61.7 million owed by the United States of America). The outstanding amounts as at 31 December 1999 and 1998 were $102.5 million and $99.0 million, respectively (revalued at the December 2000 rate of exchange);

(g) The Working Capital Fund is at the level of $6,610,000; however, an amount of $92,785 was outstanding as of 31 December 2000. Furthermore, a contribution amounting to $24,193 was outstanding from a new Member State, South Africa;

(h) Since the issuance of document IDB.22/8, there has been no significant progress on the implementation of recommendations of the discussion group on timely payment of assessed contributions;

(i) Unutilized/unencumbered balances of appropriations amounting to $793,748 relating to the bienniums 1992-1993 and 1996-1997 were credited to eligible Member States when their assessed contributions for the year 2001 were calculated;

(j) The first stage of the new financial system was introduced within the budget and time frame foreseen.

II. REGULAR AND OPERATIONAL BUDGETS

2. The status of the regular and operational budgets, as at 31 December 2000, is as follows:

(a) Regular budget implementation of the approved programme and budgets 2000-2001 started as planned. In view of the expected collection rate of assessed contributions of some 95 per cent during the year (both for current and prior years), as well as the healthy cash situation of the Organization at the beginning of 2000, an average release of 91 per cent of the appropriations for 2000 under the regular budget, excluding Buildings Management Service (BMS), was approved. This included a 100 per cent release for staff costs, Regular Programme of Technical Cooperation (RPTC) and Information Technology; and an average 70 per cent under consultants, travel, meetings and operating costs. The BMS gross appropriation was released at the level of 85 per cent;

(b) Net expenditures during the year amounted to $52 million under the regular budget. This amount corresponds to 87.8 per cent of the total net appropriation for 2000. As compared to this, the corresponding percentage was 81 per cent in 1998 and 91.7 per cent at the end of the biennium 1998-1999. The current value represents a smooth budget implementation with a lower risk of delayed or not implemented approved programmes;

(c) In order to strengthen the level of operational budget reserve by the end of 2000, the allocation for the operational budget was limited to some 63 per cent of the approved estimate. With $69.8 million delivery of technical cooperation projects as at 31 December 2000, annual income amounted to $9.5 million. Expenditures were recorded at the level of $8.7 million, leading to a surplus of $0.8 million for the year. Thus, the level of reserve increased from $1.6 million to $2.4 million at 31 December 2000.

III. ASSESSED CONTRIBUTIONS

A. Collections

3. A total of 66 Member States, including seven least developed countries, have made full payments, and 11 Member States have made partial payments of their 2000 assessed contributions. Collections in the year 2000, broken down by Lists of States, are shown in table 1.

Table 1. Collections, January to December 2000
(in millions of US dollars)

*Lists of States**	*Current year*	*Prior years*	*Total*
A	3.53	2.30	5.83
B	44.20	0.21	44.41
C	1.24	0.80	2.04
D	1.36	4.97	6.33
Others	--	--	--
Subtotal	50.33	8.28	58.61
USA	0.00	0.40	0.40
Total	50.33	8.68	59.01

*As contained in document IDB.23/17/Rev.1.

B. Outstanding contributions

4. The detailed status of assessed contributions outstanding as at 31 December 2000 is contained in the annex to the present document, including the status of voting rights of each Member State. Table 2 provides information on outstanding contributions as at 31 December 2000, and at 31 December 1999 and 1998, which have been revalued for comparison.

Table 2. Outstanding contributions as at 31 December
(in millions of US dollars)

	2000	*1999*	*1998*
Current year	9.76	9.34	9.37
Prior years	33.24	31.02	27.39
Subtotal	43.00	40.36	36.76
USA	61.71	62.11	62.23
Total	104.71	102.47	98.99

5. The scale of assessments and outstanding contributions as at 31 December 2000, broken down by Lists of States, are shown in table 3.

IV. VOTING RIGHTS

6. As indicated in the annex to the present document, voting rights of 59 Member States were suspended as at 31 December 2000 in accordance with Article 5.2 of the Constitution and financial regulation 5.5(b), as shown in table 4.

Table 4. Suspension of voting rights, as at 31 December

	2000	*1999*	*1998*
General Conference	59	61	57
Industrial Development Board	5	3	3
Programme and Budget Committee	3	2	2

7. In order to restore their voting rights, these Member States must pay a minimum total amount of $28.28 million.

V. IMPLEMENTATION OF RECOMMENDATIONS OF THE GROUP ON TIMELY PAYMENTS

8. Detailed information was provided in document IDB.22/8 of 14 April 2000 on the implementation of the measures recommended by the open-ended discussion group on timely payment of assessed contributions. Since that time only one Member State, Yemen, has made a payment under a payment plan. Letters were again sent in December 2000 reminding Member States of their obligations and the possibility to settle arrears through payment plans. Furthermore, informal consultations were held on an individual basis with a number of Member States.

Table 3. Scale of assessments and outstanding contributions
As at 31 December 2000

*List of States**	*Scale of assessment (per cent)*	*(Millions of US dollars)*		
		Current year	*Prior years*	*Total*
A	7.85	1.06	7.83	8.89
B	82.80	5.79	0.02	5.81
C	6.38	2.39	11.19	13.58
D	2.95	0.30	13.79	14.09
Others	0.02	0.01	0.41	0.42
Subtotal	100.00	9.55	33.24	42.79
South Africa (new Member State)		0.21	--	0.21
USA		0.00	61.71	61.71
Total	100.00	9.76	94.95	104.71

* As contained in document IDB.23/17/Rev.1.

A. Arrears owed by the United States of America

9. Information was provided in document IDB.22/8 of 14 April 2000. Since that time an adjustment amounting to $64,425 has been made due to the application of income received from new Member States. The amounts owed to UNIDO by the United States are as follows:

Assessed contributions for 1994 to 1996	$61,714,126
Income taxes (under the Tax Reimbursement Agreement)	$849,107

B. Incentives for early payment

10. Information on incentives for early payment was also reported in document IDB.22/8. Pursuant to decision GC.8/Dec.10, interest income in excess of budgetary estimates for 1999 in the amount of $97,385 was available for distribution to Member States in accordance with the incentive mechanism (S curve, described in paras. 9-13 of document IDB.21/4) to eligible Member States, or to utilize this amount for purposes specified by the above-mentioned Member States in 2001. Provisional interest income in excess of budgetary estimates for the year 2000 amounts to $390,812. However, the income due for distribution for the biennium 2000-2001 will only be known after the accounts of the biennium have been closed. The amount that was due for distribution in January 2001 was small ($97,385) and extensive administrative work was required to solicit from each eligible Member State the utilization of its share (i.e. whether the amount should be credited to assessed contributions, transferred to a project or integrated programmes, or utilized for any other purpose specified by the eligible Member State). Therefore the Secretariat is endeavouring to identify a simpler solution. The most recent annual letter from the Director-General informing Member States of their financial obligations to UNIDO (12 December 2000) contained a reference to this matter.

VI. UNUTILIZED/UNENCUMBERED BALANCES OF APPROPRIATIONS FOR 1992-1993 AND 1996-1997

A. Amount available for the integrated programmes

11. As reported in documents IDB.22/8 and IDB.23/5, the total amount available for the integrated programmes amounted to $4,405,323, which was placed in a special account for a period of 18 months from 1 January 2000. These funds are being utilized for the implementation of the integrated programmes. A report on the utilization of these resources will be submitted to the governing bodies after this period has elapsed.

B. Amount available for distribution to Member States

12. During 2000, a total amount of $793,748 was paid by Member States against the 1992-1993 and 1996-1997 outstanding assessed contributions. In accordance with financial regulations 4.2(b) and (c), this amount was due for distribution in January 2001 to those Member States that had fully paid their assessed contributions for the respective bienniums. Credits were, therefore, given to eligible Member States in accordance with their scale of assessments of the respective biennium, when their assessed contributions for the year 2001 were calculated.

VII. IMPLEMENTATION OF A NEW FINANCIAL SYSTEM

13. As reported in document IDB.22/8, and subsequent conference room papers, the implementation of a new financial performance control system (FPCS) for UNIDO at a cost of about $1.1 million was undertaken during 2000. As planned, the first stage of the new system was completed by the end of 2000. This stage of implementation was achieved within the approved budget and the time frame foreseen at the start of the project. The necessary features required for moving to the euro on 1 January 2002 have been taken into account during the implementation of the system. During the second stage of the FPCS implementation in 2001, the required reporting facilities will be developed, and the system will be extended to most programme and project managers. This is expected to lead to greater efficiency in the management of programmes and projects and in the Organization's ability to report on various activities. The new system was used for the preparation of the programme and budget proposals for 2002-2003, and for the processing of all accounting and financial transactions since the beginning of 2001. As a safety measure, the old mainframe system was also run in parallel, as a shadow system, for a limited period of time.

VIII. ACTION REQUIRED OF THE COMMITTEE

14. The Committee may wish to recommend to the Board the adoption of the following draft decision:

"The Industrial Development Board:

"(a) Takes note of the information provided in document IDB.24/8-PBC.17/8;

"(b) Urges those Member States that have not yet paid their assessed contributions, including advances to the Working Capital Fund and prior years' arrears, to do so without delay."

ANNEX

OUTSTANDING ASSESSED CONTRIBUTIONS AS AT END DECEMBER 2000

Country Name	Outstanding contributions (equiv. US$)[1]	WCF	Total due	Years outstanding	Voting rights[2]	IDB/PBC[3]
Afghanistan	66 021	0	66 021	1992(p) - 2000	No	- / -
Albania	-	0	-	-	Yes	- / -
Algeria	-	0	-	-	Yes	X / -
Angola	-	0	-	-	Yes	- / XX
Argentina	2 340 306	61 183	2 401 489	1997(p) - 2000	No	X / XX
Armenia	806 221	0	806 221	1992 - 2000	No	- / -
Austria	-	0	-	-	Yes	X / XX
Azerbaijan	1 168 516	0	1 168 516	1993(p) - 2000	No	- / -
Bahamas	118	0	118	2000(p)	Yes	- / -
Bahrain	-	0	-	-	Yes	- / -
Bangladesh	3 157	0	3 157	2000(p)	Yes	- / -
Barbados	4 393	0	4 393	2000	Yes	- / -
Belarus	614 189	0	614 189	1997(p) - 2000	No	X / -
Belgium	-	0	-	-	Yes	X / -
Belize	12	0	12	2000	Yes	- / -
Benin	12 973	0	12 973	1998(p) - 2000	Yes	- / -
Bhutan	132	0	132	2000(p)	Yes	- / -
Bolivia	-	0	-	-	Yes	- / -
Bosnia and Herzegovina	187 347	0	187 347	1992(p) - 2000	No	- / -
Botswana	-	0	-	-	Yes	- / -
Brazil	9 826 093	0	9 826 093	1995(p) - 2000	No	- / -
Bulgaria	-	0	-	-	Yes	X / -
Burkina Faso	55 043	0	55 043	1993(p) - 2000	No	X / -
Burundi	57 325	0	57 325	1993(p) - 2000	No	- / -
Cambodia	10 459	0	10 459	1998(p) - 2000	Yes	- / -
Cameroon	19 356	569	19 925	1998(p) - 2000	Yes	- / -
Cape Verde	82 778	0	82 778	1991(p) - 2000	No	- / -
Central African Republic	97 498	0	97 498	1989(p) - 2000	No	- / -
Chad	82 454	0	82 454	1991 - 2000	No	- / -
Chile	-	0	-	-	Yes	X / -
China	-	0	-	-	Yes	X / XX
Colombia	-	0	-	-	Yes	X / -
Comoros	118 138	0	118 138	1986 - 2000	No	- / -
Congo	94 049	0	94 049	1989(p) - 2000	No	- / -
Costa Rica	71 120	0	71 120	1993(p) - 2000	No	- / -
Côte d'Ivoire	7 300	147	7 447	2000	Yes	X / XX
Croatia	-	0	-	-	Yes	X / -
Cuba	93 663	0	93 663	1998(p) - 2000	Yes	X / XX
Cyprus	-	0	-	-	Yes	- / -
Czech Republic	-	0	-	-	Yes	- / -
Dem. People's Republic of Korea	254 941	0	254 941	1995(p) - 2000	No	- / XX
Dem. Rep. of the Congo	96 979	0	96 979	1989(p) - 2000	No	- / -
Denmark	-	0	-	-	Yes	- / -
Djibouti	81 544	0	81 544	1991(p) - 2000	No	- / -
Dominica	-	0	-	-	Yes	- / -
Dominican Republic	262 312	1 230	263 542	1986 - 2000	No	- / -
Ecuador	98 602	0	98 602	1996(p) - 2000	No	X / XX
Egypt	-	0	-	-	Yes	X / XX
El Salvador	116 128	1 108	117 236	1988 - 2000	No	- / -
Equatorial Guinea	118 138	0	118 138	1986 - 2000	No	- / -
Eritrea	1 005	0	1 005	1999(p) - 2000	Yes	- / -
Ethiopia	-	0	-	-	Yes	X / -
Fiji	4 931	0	4 931	1999(p) - 2000	Yes	- / -

Country Name	Outstanding contributions (equiv. US$)[1]	WCF	Total due	Years outstanding	Voting rights[2]	IDB/PBC[3]
Finland	-	0	-	-	Yes	- / -
France	5 429 694	22 063	5 451 757	2000	Yes	X / XX
Gabon	-	0	-	-	Yes	- / -
Gambia	73 936	0	73 936	1991(p) - 2000	No	- / -
Georgia	1 409 923	0	1 409 923	1992 - 2000	No	- / -
Germany	-	0	-	-	Yes	X / XX
Ghana	3 851	0	3 851	2000(p)	Yes	X / -
Greece	-	0	-	-	Yes	- / XX
Grenada	77 132	0	77 132	1991(p) - 2000	No	- / -
Guatemala	186 571	0	186 571	1992(p) - 2000	No	X / -
Guinea	52 124	0	52 124	1994(p) - 2000	No	- / -
Guinea-Bissau	102 223	0	102 223	1988(p) - 2000	No	- / -
Guyana	-	0	-	-	Yes	- / -
Haiti	1 252	0	1 252	2000	Yes	- / -
Honduras	-	0	-	-	Yes	- / -
Hungary	-	0	-	-	Yes	- / XX
India	-	0	-	-	Yes	X / XX
Indonesia	-	0	-	-	Yes	X / -
Iran (Islamic Republic of)	270 960	0	270 960	1999(p) - 2000	Yes	X / -
Iraq	1 291 415	0	1 291 415	1991 - 2000	No	- / -
Ireland	-	0	-	-	Yes	X / -
Israel	-	0	-	-	Yes	- / -
Italy	-	0	-	-	Yes	X / XX
Jamaica	-	0	-	-	Yes	- / -
Japan	-	0	-	-	Yes	X / XX
Jordan	-	0	-	-	Yes	- / -
Kazakhstan	541 913	4 693	546 606	1997 - 2000	No	- / -
Kenya	3 694	0	3 694	2000(p)	Yes	- / -
Kuwait	-	0	-	-	Yes	X / -
Kyrgyzstan	328 556	115	328 671	1993 - 2000	No	- / -
Lao People's Dem. Republic	-	0	-	-	Yes	- / -
Lebanon	14 388	0	14 388	1999(p) - 2000	Yes	- / -
Lesotho	698	0	698	2000(p)	Yes	X / -
Liberia	91 561	0	91 561	1990(p) - 2000	No	- / -
Libyan Arab Jamahiriya	246 904	0	246 904	1999(p) - 2000	Yes	X / -
Lithuania	530 299	0	530 299	1995 - 2000	No	- / -
Luxembourg	-	0	-	-	Yes	X / -
Madagascar	-	0	-	-	Yes	X / -
Malawi	28 713	0	28 713	1996(p) - 2000	No	- / -
Malaysia	-	0	-	-	Yes	- / -
Maldives	2 153	0	2 153	1999(p) - 2000	Yes	- / -
Mali	11 829	0	11 829	1998(p) - 2000	Yes	- / -
Malta	-	0	-	-	Yes	- / -
Mauritania	99 727	0	99 727	1988(p) - 2000	No	- / -
Mauritius	-	0	-	-	Yes	- / -
Mexico	-	0	-	-	Yes	X / XX
Mongolia	7 433	0	7 433	1999(p) - 2000	Yes	- / -
Morocco	-	0	-	-	Yes	X / -
Mozambique	-	0	-	-	Yes	- / -
Myanmar	12 984	106	13 090	1999(p) - 2000	Yes	- / -
Namibia	1 194	0	1 194	2000(p)	Yes	- / -
Nepal	8 674	0	8 674	1999(p) - 2000	Yes	- / -
Netherlands	-	0	-	-	Yes	- / -
New Zealand	-	0	-	-	Yes	- / -
Nicaragua	118 125	0	118 125	1986 - 2000	No	- / -
Niger	82 809	0	82 809	1991(p) - 2000	No	- / -
Nigeria	119 257	0	119 257	1999(p) - 2000	Yes	X / XX
Norway	-	0	-	-	Yes	X / -

Country Name	Outstanding contributions (equiv. US$)[1]	WCF	Total due	Years outstanding	Voting rights[2]	IDB/PBC[3]
Oman	253	0	253	2000(p)	Yes	- / -
Pakistan	48 856	128	48 984	2000	Yes	X / -
Panama	8 211	0	8 211	2000(p)	Yes	- / -
Papua New Guinea	26 505	0	26 505	1997(p) - 2000	No	- / -
Paraguay	18 212	676	18 888	1998(p) - 2000	Yes	- / -
Peru	131 856	0	131 856	1999(p) - 2000	Yes	X / -
Philippines	-	0	-	-	Yes	- / XX
Poland	-	0	-	-	Yes	X / -
Portugal	374 772	0	374 772	1999(p) - 2000	Yes	X / -
Qatar	107 520	0	107 520	1997(p) - 2000	No	- / -
Republic of Korea	-	0	-	-	Yes	X / -
Republic of Moldova	765 695	0	765 695	1993(p) - 2000	No	- / -
Romania	-	0	-	-	Yes	- / -
Russian Federation	-	0	-	-	Yes	X / XX
Rwanda	47 861	0	47 861	1994(p) - 2000	No	- / -
Saint Kitts and Nevis	29 570	0	29 570	1996(p) - 2000	No	- / -
Saint Lucia	18	0	18	2000(p)	Yes	- / -
Saint Vincent & the Grenadines	97 026	0	97 026	1989(p) - 2000	No	- / -
Sao Tome and Principe	118 138	0	118 138	1986 - 2000	No	- / -
Saudi Arabia	1 081 704	0	1 081 704	1999(p) - 2000	Yes	X / XX
Senegal	11 575	0	11 575	1998(p) - 2000	Yes	- / -
Seychelles	35 511	0	35 511	1995(p) - 2000	No	- / -
Sierra Leone	82 921	0	82 921	1990(p) - 2000	No	- / -
Slovakia	-	0	-	-	Yes	- / XX
Slovenia	111 773	0	111 773	1999(p) - 2000	Yes	- / -
Somalia	118 135	0	118 135	1986 - 2000	No	- / -
Spain	-	0	-	-	Yes	X / -
Sri Lanka	-	0	-	-	Yes	X / -
Sudan	-	0	-	-	Yes	X / XX
Suriname	30 121	0	30 121	1996(p) - 2000	No	- / -
Swaziland	-	0	-	-	Yes	- / -
Sweden	-	0	-	-	Yes	X / XX
Switzerland	-	0	-	-	Yes	X / -
Syrian Arab Republic	-	0	-	-	Yes	X / -
Tajikistan	242 638	0	242 638	1993(p) - 2000	No	- / -
Thailand	-	0	-	-	Yes	X / -
The former Yugoslav Republic of Macedonia	15 533	0	15 533	1998(p) - 2000	Yes	- / -
Togo	62 765	0	62 765	1993(p) - 2000	No	- / -
Tonga	12	0	12	2000	Yes	- / -
Trinidad and Tobago	23 143	0	23 143	1999(p) - 2000	Yes	- / -
Tunisia	-	0	-	-	Yes	X / XX
Turkey	487	0	487	2000(p)	Yes	X / XX
Turkmenistan	174 846	595	175 441	1995 - 2000	No	- / -
Uganda	39 527	0	39 527	1995(p) - 2000	No	- / -
Ukraine	8 484 146	0	8 484 146	1994(p) - 2000	No	- / -
United Arab Emirates	-	0	-	-	Yes	- / -
United Kingdom of Great Britain and Northern Ireland	-	0	-	-	Yes	X / XX
United Republic of Tanzania	67 230	0	67 230	1992(p) - 2000	No	- / -
Uruguay	47 835	0	47 835	1999(p) - 2000	Yes	X / -
Uzbekistan	401 705	0	401 705	1996(p) - 2000	No	- / -
Vanuatu	67 992	0	67 992	1992(p) - 2000	No	- / -
Venezuela	-	0	-	-	Yes	- / -
Viet Nam	-	0	-	-	Yes	- / -
Yemen	28 637	0	28 637	1997(p) - 2000	No	- / -
Yugoslavia	1 834 206	0	1 834 206	1990(n) - 2000	No[4]	- / -

Country Name	Outstanding contributions (equiv. US$)[1]	WCF	Total due	Years outstanding	Voting rights[2]	IDB/PBC[3]
Zambia	44 164	0	44 164	1994(p) - 2000	No	- / -
Zimbabwe	7 343	172	7 515	1999(p) - 2000	Yes	- / -
Subtotal	**42 791 684**	**92 785**	**42 884 469**			
New Member State: South Africa	205 530	24 193	229 723	2000	Yes	
Non-Member: United States of America[5]	61 714 126	0	61 714 126		0	
TOTAL	**104 711 340**	**116 978**	**104 828 318**			**53 / 27**

Summary of outstanding contributions by year	Dollars	Schillings	Total dollar equivalent
1986	44 940		44 940
1987	47 561		47 561
1988	73 269		73 269
1989	98 404		98 404
1990	471 523		471 523
1991	692 337		692 337
1992	893 892		893 892
1993	1 247 298		1 247 298
1994	8 946 486		8 946 486
1995	35 343 246		35 343 246
1996	31 493 161		31 493 161
1997	5 506 539		5 506 539
1998	826 844	48 493 333	4 451 159
1999	1 048 819	61 512 604	5 646 174
2000	2 083 210	122 050 723	9 755 351
TOTAL	**88 817 529**	**232 056 660**	**104 711 340**

Notes:

(p) Partial payment.

1. Rate of exchange: According to financial rule 110.7, all UNIDO transactions in currencies other than United States dollars shall be recorded at the official rate of exchange established by the United Nations between the dollar and the other currencies. Pursuant to decision IDB.7/Dec.7, arrears of assessed contributions in Austrian schillings for 1998-1999 were valued at the RoE of US$1=AS 13.38, being the average RoE for the three-year period covering the biennium 1998-1999 and the 12-month period following that biennium and ending on 31 December 2000.
2. Voting rights of 59 Member States have been suspended in accordance with Article 5.2 of the Constitution of UNIDO.
3. X: Member of the Industrial Development Board; XX: Member of the Programme and Budget Committee.
4. Outstanding contribution to be resolved.
5. Member State of UNIDO until 31 December 1996.